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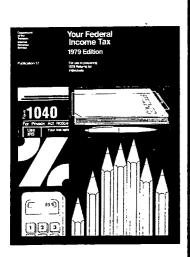
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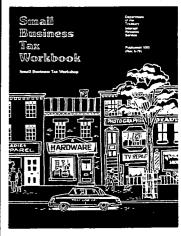
Report

Commissioner of Internal Revenue









The cover shows some of the many free publications produced by the Internal Revenue Service to explain the tax law and to make it easier for taxpavers to fill out their returns.

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# 1979 Annual Report

# Commissioner of Internal Revenue

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# Introduction

This year I'm pleased to report that a number of organizational changes have been implemented and appear to be accomplishing the intended goals. The changes were undertaken last year to implement recommendations made in a study conducted by senior IRS career executives.

The change most directly affecting taxpayers was the modification of our administrative appeals procedure by consolidating the former two levels of appeal into a single appeal structure at the regional level. This system is now fully in effect and is resulting in the more expeditious handling of controversies at less expense to both taxpayers and the IRS. We continue to hold appeals conferences at allocations where district conferences were formerly held with the result that taxpayers have conveniently available to them a regional appeals officer with full sattlement authority.

We believe the change in settlement procedures of docketed Tax Court cases is working effectively to utilize our resources better and to provide a more orderly procedure for handling the increasing volume of docketed cases

The streamlining of our smallest districts has been accomplished smoothly. We are realizing savings at no loss of service to taxpayers. Separating functions involving service to the public from those involving compliance has increased our emphasis on taxpayer service as well as permitted better integration of our collection activities with related compliance functions.

Notwithstanding our increased emphasis on taxpayer problems, it seems clear that some of these will continue to "slip through the cracks." If this occurs in even a very small percentage of the huge number of matters we handle the number of such cases will be large. To address this problem we instituted our problem resolution program (PRP) on an experimental basis in 1977 to provide a separate function to handle persistent taxpayer problems - those not satisfactorily resolved through normal channels, PRP is now fully operational in all of our 58 districts and 10 service centers with problem resolution officers who have the ability and know-how to cut through red tape quickly on behalf of taxpayers. About 72,000 taxpayer problems were successfully resolved through this procedure in 1978 and a number of systems changes identified by this program have been made to improve IRS efficiency and responsiveness.

A sample followup with taxpayers whose problems were handled through PRP found a high degree of satisfaction, but I will not be satisfied as long as some taxpayer complaints and problems persist. Therefore, as the year ended we were planning to set up an ombudsman-like position in my immediate office to have broad authority over PRP and to serve as an advocate for taxpayers.

Our forms and instructions are a matter of continuing concern. The challenge of presenting and explaining a complex law in an understandable way is formidable and we devote substantial effort to this problem. In addition to our normal work in this area we have formed a high-level task force to consider longer-range possibilities. We have engaged a private firm to review all the individual tax return forms, schedules and instructions and to make recommendations for redesign and rewriting. This effort should be completed in the fall of 1980 when we will start evaluating and testing any recommended alternatives.

While it is important that we constantly look for ways of simplifying the burden of reporting, frequent changes should be avoided. There is great value in taxpayers' familiarity with our forms. I'm, therefore, pleased that the 1979 forms follow the 1978 forms except for a few changes required by new legislation.

There is no doubt that better taxpayer assistance, more sensitive responsiveness to taxpayer complaints and problems and simpler tax forms and instructions are of great importance in achieving a high level of voluntary compliance with our tax laws. But our enforcement efforts also are crucial. Any significant noncompliance is a matter of deep concern to the IRS, Congress and the taxpaying public. Beyond the tax revenues lost when income is not reported is the basic question of fairness to taxpayers who voluntarily obey the laws.

Since the mid-Sixties the IRS has regularly measured compliance on filed returns through its taxpayer compliance measurement program (TCMP). As an adjunct to our audit program, TCMP is an effective tool to measure the unreported income detectible by normal audit procedures and to develop the

computer formulae used to identify returns for audit. It does not, however, measure the unreported income of those who fail to file returns nor certain types of income not readily detectible by normal audit procedures, such as income from illegal sources.

In 1978 I appointed a study group to prepare estimates of unreported income. The group's report, "Estimates of Income Unreported on Individual Income Tax Returns," was released in August 1979. This report, using data for the 1976 tax year, marks our first effort to measure unreported individual income.

The report estimates that individuals tailed to report \$75 billion to \$100 billion in income from legal activities, with a resulting revenue loss of \$13 billion to \$17 billion. Unreported income from certain illegal sources – narcotices, illegal gambling and prostitution – was estimated to be between \$25 billion and \$35 billion, and cost the government approximate-ly \$6 billion to \$9 billion in lost tax revenues.

To put these figures in context, in the same tax year individuals voluntarily reported nearly \$1.1 trillion in income and paid a total of \$142 billion in income taxes.

The report lends considerable weight to conclusions drawn from past TOMP studies that voluntary reporting is highest when incomes are subject to tax withholding. Incomes subject to information reporting show a lower compliance level but still much higher than incomes subject to neither withholding nor information reporting.

In fairness to the millions of taxpayers who voluntarily file, report all their income and pay the tax due, we must strengthen current compliance efforts and, where called for, plan innovative actions to find and tax unreported income.

A Treasury legislative proposal, currently under consideration by Congress, to withhold taxes from certain independent contractors would be a major step in dealing with one area of low compliance.

Our program to match information documents filed by payers of wages, dividends, interest and certain other payments with income tax returns has become an increasingly important tool to identify cases of underreporting of income and nonfiling of returns. The number of documents matched has been increasing substantially and with the full implementation of the combined annual wage reporting system will reach 400 million or about 80 percent of the total filed.

Our document matching activity has been separate from our examination program and has not affected the selection of returns for audit or their actual audit. However, in the next liling season, a printout of the information documents processed will be associated with returns selected for the examination program so that the information will be available to tax return classifiers and to return examiners. Since these documents will also be used during TCMP audits, the accuracy of the results of that program should also be improved.

In last year's report I noted our increasing concern about the use of abusive tax shelters - those which take positions beyond a reasonable interpretation of the law - and our increased audit effort in this area. As a result of that effort we have, at various stages of the examination and appeals process, about 200,000 tax returns involving about \$4.5 billion of questionable deductions. This program requires a substantial commitment of resources but it is a commitment we will continue to make, and even increase if necessarv. The great abuse we are finding in this area, if allowed to continue unchecked, could result in a serious decline in taxpayers' perception of the fairness and evenhandedness of our administration of the tax system and consequently in their voluntary compliance.

Many abusive tax shelters depend for their successful marketing on the participation of professional tax advisors. We intend to continue an exploration, begun this year, into the ethical and legal standards that should govern such participation.

Tax administration today calls for us to increase our abilities to serve the majority of taxpayers who comply with the law. A crucial aspect of this service is to enforce the law vigorously against the few who attempt to subvert it. We believe this year's report reflects that commitment.

Jerome Kurtz

Commissioner of Internal Revenue

# Collecting the Revenue

# Received

Returns The IRS received 140.2 million tax returns of all types in 1979 compared to 136.6 million in

> Number of returns filed. by principal type of return (Figures in thousands, For details, see Statistical Table 7.)

Type of Return	1978	1979
Grand Total	R136,635	140,174
income Tax, Total	P100,794	104,933
Individual	R87,405	90,827
Declaration of estimated tax	8,103	8,425
Fiduciary	1,732	1,804
Partnership	1,205	1,353
Corporation	2,349	2,524
Estate Tax	160	159
Gift Tax	195	202
Employment Tax	25,541	26,219
Exempt Organization	P410	450
Employee Plans	R1,231	1,214
Alcohol, Tobacco and Firearms	°560	539
Excise Tax	908	1,013
Supplemental Documents *	°6,836	5,445

\*Date revised from previous annual report. \*Includes Forms 1040X, 1120X, 2688, 4868, 7004, Tent. 1120L & M, 7005, 990AR, 4578, 5300 series, 5329,

The number of Forms 1040 and 1040A received in 1979 was 90.8 million compared with 87.4 million in 1978. Forms 1040 received totaled 54.6 million, 2.5 percent more than the 53.2 million received last year. More than 36.1 million individual taxpayers - 40 percent of all individual filers - used the short Form 1040A compared to 34 million in 1978, an increase of 6.1 percent.

# **Mathematical Correction**

As a result of checking the mathematics on 90.6 million individual returns, 2 million taxpayers were found to have overstated their tax liabilities by \$357 million, an average of \$159 per return. On 3.8 million returns, taxpayers had understated their tax liability by \$906 million with an average of \$241.

Error rates for both the Form 1040 and 1040A rose slightly in 1979, with 5.5 percent of the 1040A's processed having mathematical errors compared to 5.1 percent for 1978. The error rate for Forms 1040 was 7.3 percent in 1979 as compared to 6.5 percent for 1978.

The IRS also checked the amounts claimed for estimated tax payments and found that taxpayers underclaimed \$333 million and overclaimed \$661 million.

# Individual Income Tax Returns **Mathematically Verified**

(In Thousands)

	1978	1979
Number verified by computer	83,915	*87,382
Number of returns on which mathematical errors were detected	5,404	6,003
Percent of returns with mathematical errors	6.4	6.9
Returns with increase		0.9
Number	3,371	3,755
Amount	791,363	905,624
Average amount (dollars)	234.76	241.16
Returns with decrease	r:	
Number	2,033	2,249
Amount	309,155	357,351
Average amount (dollars)	152.04	158.92

<sup>\*</sup> Not including 3,175,000 verified by other means.

# **Gross Internal Revenue Collections**

(In thousands of dollars. For details see Statistical Table 1)

	Percent			Increase or	Decrease
Source	of 1979 Collections	1978	1979	Amount	Percent
Grand total	100.0	399,776,389	460,412,185	60,635,796	15.2
Income taxes, total	70.2	278,438,289	322,993,733	44,555,444	16.0
Corporation	15.5	65,380,145	71,447,876	6,067,731	9.3
Individual, total	54.6	3213,058,144	4251,545,857	38,487,713	18.1
Withheld by employers <sup>2</sup>	42.4	165,254,230	195,331,016	30,076,786	18.2
Other <sup>2</sup>	12.2	47,803,913	56,214,840	8,410,927	17.6
Employment taxes, total	24.5	97,291,653	112,849,874	15,558,221	16.0
Old-age, survivors, disability, and hospital insurance, total	23.4	92,630,407	107,525,982	14,895,575	16.1
Federal insurance contributions	22.3	88,362,950	102,492,463	14,129,513	16.0
Self-employment insurance contributions	1.1	4,267,457	5,033,519	766,062	18.0
Unemployment insurance	0.6	2,642,014	2,958,000	315,986	12.0
Railroad retirement	0.5	2,019,231	2,365,893	346,662	17.2
Estate and gift taxes	1.2	5,381,499	5,519,074	137,575	2.6
Excise taxes, total	4.1	18,664,949	19,049,504	384,555	2.1
Alcohol	1.2	5,612,715	5,647,924	35,212	0.6
Tobacco	0.5	2,450,913	2,495,517	44,604	1.8
Other .	2.4	10,601,321	10,906,063	304,742	2.9

<sup>1</sup> Collections are adjusted to exclude amounts transferred to the Government of Guam.

2 Estimated Collections of individual income tax withheld

of the Treasury pursuant to the provisions of sec-201(a) of the Social Security Act as amended, and includes all OASDH! taxes. The estimates shown for the two categories of individual income taxes were derived by subtracting the OASDHI tax estimates from the combined totals reported. 3 Includes Presidential Election Fund amounting to \$39,077,131. Includes Presidential Election Fund amounting to

\$35,933,816.

are not reported separately from old-age, survivors, disability and hospital insurance (OASDHI) taxes on wages and salaries. Similarly, collections of individual income tax not withheld are combined with OASDHI taxes on self-ernployment income. The amount of OASDHI tax collections shown is based on estimates made by the Secretary

			Net Coll	ections
Source	Gross Collections Refunds		Amount	Percent of Total
Grand total	460,412,185	41,350,806	419,061,379	100.0
Corporation income taxes	71,447,876	5,771,288	65,676,588	15.7
Individual income taxes	251,545,857	34,478,116	217,067,741	51.7
Employment taxes, total	112,849,874	687,893	112,161,981	26.8
Old-age, survivors, disability and hospital insurance	107,525,982	636,435	106,889,547	25.5
Railroad retirement	2,365,893	418	2,365,475	0.6
Unemployment insurance	2,958,000	51,040	2,906,960	0.7
Estate and gift taxes	5,519,074	108,534	5,410,540	1.3
Excise taxes	19,049,504	304,975	18,744,529	4.5

<sup>1</sup> Does not include interest paid on refunds. In the narrative, the total refund figure of \$41.7 billion includes \$358,783,914 interest.

# **Tax Receipts**

Gross tax receipts in 1979 rose to \$460.4 billion, up \$60.6 billion over 1978 for a 15.2 percent increase. This gain was larger than the previous record \$47.3 billion rise between 1976 and 1977.

Income taxes accounted for over two thirds of all tax receipts. Individual income taxes totaled \$251.5 billion, an increase of \$38.5 billion or 18.1 percent over the previous year, while corporation income tax receipts were \$71.4 billion, up by \$6.1 billion, or 9.3 percent. Major factors in this increase were higher personal income and higher corporate profits.

Employment taxes consisting of social security, self employment, federal unemployment and railroad retirement were \$112.8 billion. This rise of \$15.6 billion over 1978, 16 percent, reflected increases in the social security tax rate and wage base.

Excise tax revenue rose to 19 billion, up \$0.4 billion, or 2.1 percent over last year. These collections increased despite the continued phasing out of the telephone tax and changes made by the Energy Tax Act of 1978, including eliminating the excise tax on buses and the exemption from tax of gasohol and refined lubricating oil.

Estate and gift taxes, the smallest source of revenue, advanced slightly by \$143 million — 2.6 percent — on collections of \$5.5 billion for 1979.

# Refunds

The IRS paid total refunds of \$41.7 billion to 69 million taxpayers including 3.8 million checks totaling \$773 million for taxpayers who claimed the earned income credit. Last year 69 million refunds totaling \$39.6 billion were paid. Refunds to individual filers, Forms 1040 and 1040A, were \$34.9 billion, averaging \$518 compared to \$495 in 1978.

# Flow of Returns Filed and Refunds Issued

Individual Income Tax\*

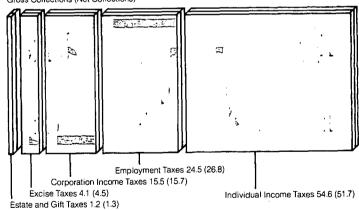
(Cumulative number in thousands)

1978	Jan	Feb	Mar	Apr	May	June
Returns Filed						
Number	10,983	36,754	53,375	82,589	85,164	86,346
Percent	12.7	42.6	61.8	95.6	98.6	100
Refunds Issued						
Number	1,636	14,685	35,489	51,535	63,085	64,357
Percent	2.5	22.8	55.1	80.1	98.0	100
1979						
Returns Filed						
Number	9,758	35,842	53,259	85,132	88,051	89,232
Percent	10.9	40.2	59.7	95.4	98.7	100
Refunds Issued						
Number	1,399	13,139	34,074	50,279	62,761	64,307
Percent	2.2	20.4	53.0	78.2	97.6	100

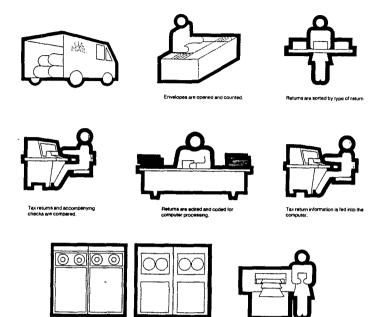
<sup>\*</sup> Returns processed by National Computer Center and refunds scheduled for issuance by Regional Disbursing Centers.

# The Tax Dollar Where It Came From

Gross Collections (Net Collections)



Pipeline At the ten Regional Service Centers



Once a tax return reaches one of ten IRS Service Centers, it travels through a series of processing steps known as "the pipeline." While many parts of the pipeline

shown here are automated for faster processing and faster refunds, people are involved every step of the way.

Refund checks are printed by Treasury Department Disbursing Center:

# **Penalties**

Under law the IRS levies penalties such as those for failure to pay, paying with bad checks, late filing, negligence and fraud. In 1979, the IRS assessed 21 million penalties of \$1.8 billion. For details, see Statistical Table 14.

# **Tax Credits**

Child care expense credits are available to working parents meeting certain requirements. This year \$0.7 billion in child care credits were claimed on 3.4 million returns.

Earned income credits (EIC) are offered to low-income taxpayers who maintain a home for themselves and at least one dependent. EIC of \$1 billion was claimed by 5.2 million taxpayers. Legislation in 1978 provided for advance payment of the earned income credit beginning in 1979. These data will be available when 1979 tax returns are processed in

Employers claimed \$1.4 billion on 747,000 returns for the new-jobs credit in 1979. This credit was replaced in 1979 by the targeted jobs tax credit designed to encourage employment of specific groups.

The Energy Tax Act of 1978 allows taxpayers a credit for energy conservation and renewable energy source expenditures made on their residences. This year taxpayers claimed \$593 million in credits on 5.8 million returns.

# Presidential Election Campaign Fund

This year 23.2 million individual income tax returns had designations for the Presidential Election Campaign Fund - 25.8 percent of the returns processed. Designations amounted to \$35.9 million compared to \$39.1 million designated in 1978 on 24.9 million individual tax returns, or 28.9 percent of those processed. The cumulative amount credited to the fund since it was initiated in 1972 is \$207.4 million.

# Automated Information Filing

The IRS received over 327 million information returns from businesses and organizations required to report wages, interest, dividends and other payments of which over 264 miltion were submitted on magnetic media.

Most information returns received on magnetic media and approximately 15 percent of those submitted on paper will be matched against files to verify such amounts taxpayers reported on their returns.

The accompanying table shows the number of organizations reporting on magnetic media over the past decade.

# Information Returns Reported on Magnetic Media

Tax Year	Documents (thousands)	Reporting Entities
1967	36,492	1,048
1968	47,686	2,426
1969	58,951	2,963
1970	68,300	4,637
1971	91,449	8,504
1972	115,008	12,758
1973	144,533	13,128
1974*	185,554	21,862
1975*	216,839	32,486
1976*	248,106	35,013
1977*	R275,423	39,980
1978*	264,423	38,417

<sup>&</sup>lt;sup>9</sup> Data revised from previous annual report. \*Calendar year data. Data for 1973 and prior covers the 6 month period January through June.

Note: For 1978 and subsequent years the volumes shown do not include Forms W-2 and W-2P processed by the Social Security Administration under the combined annual wage reporting system.

# **Combined Annual Wage Reporting**

Combined annual wage reporting (CAWR) is a system developed to reduce the reporting burden for employers. This system, satisfying the reporting requirements of both the IRS and the Social Security Administration (SSA), became effective for all wages paid after Dec. 31, 1977. Under CAWR, Schedule A, which required a detailed listing of employee information, is no longer filed with employment tax Forms 941 and 943 and the Form W—2

was redesigned to include the Federal Insurance Contributions Act (FICA) information formerly filed on Schedule A. The Forms W–2 are filed with the SSA, which processes the information and supplies it to the IRS.

By eliminating Schedule A, the President's Advisory Council on Paperwork Reduction estimated an annual savings to employers of \$235 million.

In 1979 an estimated 170 million Forms W–2 were filed with SSA for the first time.

# Assisting the Taxpayer

# Write, Call or Walk-In

The IRS provides year-round assistance through correspondence, telephone inquiries and personal contacts, to give taxpayers information about the tax system, their rights and obligations under it and the tax benefits available to them.

This year the IRS received about 96,000 written, 33 million telephone and 8 million walkin inquiries. More than 60 percent of the inquiries occurred from January 1 through April 27, 1979 — over 19 million phone calls, more than 5 million walk-in inquiries, and over 35,000 items of correspondence, totaling over 24 million requests for assistance. A quality check of 300,000 telephone responses and returns prepared by IRS assistors during the filing period indicated an overall national accuracy rate of almost 97 percent.

# **Toll-Free Telephone Assistance**

With the toil-free telephone system, taxpayers anywhere in the United States can call IRS numbers listed in the tax form packages for information without paying a long distance charge. Over 97 percent — 18.7 million — of the telephone calls received during the 1979 tax return filing period were on the toll-free system.

Teletypewriter equipment with a nationwide toll-free number, except for Alaska and



Hawaii, gives hearing-impaired taxpayers access to telephone assistance.

# Walk-In Service

Walk-in taxpayer assistance was offered in the inner city, business districts and suburban and rural areas at 710 permanent offices and at 147 temporary offices set up for the filing period. In addition over 35,000 banks and Postal Service locations helped distribute more than 273 million tax forms and instructions.

When possible, hours of service at IRS offices were extended for taxpayers who could not call or visit during normal business hours. Based on a General Accounting Office (GAO) survey taken in January and February,



80 percent of the taxpayers had to wait less than fifteen minutes for assistance.

The IRS provided foreign language assistance at 218 of its 857 taxpayer service offices. Spanish assistance was offered by 582 employees, while 446 assisted in other foreign languages. Billingual taxpayer assistance also was provided through a special form, that translated from Spanish, French, Portuguese, Chinese and Vietnamese into English the information necessary for IRS employees to prepare returns.

# **Educating Taxpavers**

For the past several years, the IRS has sponsored programs to educate the public about the tax system. Programs are also available to train volunteers who assist others in preparing returns.

The IRS sponsored classes for over 39,000 individuals and small business owners. More than 5 million student publications were provided free to high schools and colleges through the *Understanding Taxes* and *Fundamentals of Tax Preparation* programs. IRS district employees have met with high school officials throughout the country to encourage the use of *Understanding Taxes* particularly in consumer awareness classes.



Through the volunteer income tax assistance (VITA) program, the IRS recruits, trains and supports volunteers who offer free tax assistance to low income, elderly, military and non-English speaking taxpayers. Approximately 41,000 volunteers participated this year and more than 300,000 federal income tax returns were prepared.

# Simplifying the Forms

A high-level task force to improve tax forms was set up under the direction of the Commissioner, Deputy Commissioner and four Assistant Commissioners. A contract was also awarded to an outside firm to revise and test Forms 1040, 1040A and related schedules to make recommendations for further simplification as mandated by the Revenue Act of 1978.



Volunteers in Pittsburgh, Indianapolis and St. Paul tested the 1979 individual income tax forms and related schedules. These volunteers — of different income levels, educational backgrounds, ages and occupations — were recruited through radio, television, newspaper announcements and organizations, such as the Chamber of Commerce, League of Women Voters and senior citizens groups. The IRS adopted many suggestions and recommendations for improvement in the forms and instructions. For the first time computerized readability studies were used to identify portions of the tax forms instructions that could be made easier to read.

### **Publications**

The IRS distributed many taxpayer information publications free of charge including 3.1 million copies of Your Federal Income Tax. 1.4 million copies of the Tax Guide for Small Business, 840,000 copies of the Farmer's Tax Guide, and 126,000 copies of the Tax Guide for Commercial Fishermen. Additional tax materials were furnished to more than 7.5 million individual taxpayers, 625,000 tax practitioners and 560,000 employers. IRS also publishes more than 80 booklets — three in Spanish — on specific tax topics.

# Informing Taxpayers

The IRS issued more than 7,000 news releases and answered nearly 20,000 media inquiries. The three major television networks and many radio and television stations, daily and weekly newspapers, magazines and specialized publications were furnished taxpayer information materials.

A specialized media program provides tax information to the public through publications issued by trade, professional, service and fraternal organizations. Federal agencies such as the Small Business Administration and the Office of Minority Business Enterprise assisted the IRS in distributing this information. The earned income credit, IRS assistance for the hearing impaired, taxpayer education and small business programs were publicized through specialized media.

IRS employees participated in a television "Tax Clinic" broadcast over public television stations in 38 states during which viewers could call their local IRS offices for answers to tax guestions.

Three half-hour IRS films provided information on the American tax system, examination and appeal rights and the tax responsibilities of running a small business. These films, two of which were also released in Spanish, appeared on TV across the nation, and before trade, civic, educational and other groups.

The IRS provided special information to persons considered eligible for the earned income credit (EIC) with the continued cooperation of the Departments of Health, Education and Welfare, Agriculture and Labor. Additionally, the IRS sent notices to individuals who didn't claim the EIC atthough they appeared

to be qualified according to their tax return information. As a result of the notices 380,000 additional taxpayers received the



# **Resolving Problems**

The IRS' problem resolution program (PRP) attempts to resolve taxpayers' complaints not satisfied through regular channels. Each IRS district has a problem resolution officer who, as a member of the director's staff is independent from the operating divisions. The most common types of problems handled by PRP are complaints about not receiving refunds and about erroneous bills.

During 1979, PRP helped resolve approximately 72,000 taxpayer problems.

# Making Information Available

During 1978, disclosure officers and specialists processing requests for access to records under the Freedom of Information (FOI) Act in district offices and service centers, granted 4,264 in full, 1,016 in part and denied 382 in full. The National Office FOI reading room serviced about 25,000 requests to copy or inspect records. This level of service, which is a 45 percent increase over the prior year, was due primarily to the release of private letter rulings edited to protect the identity of taxpayers to whom they were originally issued.

Under the Privacy Act of 1974 individuals made 510 requests for access to records about themselves and 19 requests to amend or correct these records. The IRS permitted full access in 355 of these requests and 83 were granted partial access.

# **Enforcing** the Law

This year, pursuant to the provisions of the Internal Revenue Code, 4,648 disclosures of tax information were made to the Department of Justice, 132,213 to child support enforcement agencies and approximately 73 million to state tax agencies.

By law the IRS must maintain the confidentiality of tax returns and return information except in those specific circumstances where disclosure is authorized. This year the IRS developed security guidelines for federal agencies entitled to receive information and improved recordkeeping and reporting reguirements for the disclosure of tax informa-

The exchange of confidential information with states is intended to increase tax revenues, reduce duplicate audits and increase taxpaver compliance. Federal tax information received by the states may be disclosed only to state agencies charged with administering state tax laws and only upon the request of the head of that agency. Disclosure officers annually visit each state tax agency to check on procedures used to safeguard return information. Each year IRS enters into an agreement with states that identify the types of information to be regularly exchanged and limits the exchanged information to that needed and used. There are now 93 federalstate agreements in effect.

# **Helping Other Countries**

In 1963 the IRS in cooperation with the Agency for International Development (AID) began a program to assist foreign governments in modernizing their tax administration systems. Since the program started almost 5.350 visitors from 130 countries have visited the IRS for orientation and observation programs and this year 342 officials from 59 countries participated. IRS advisers have been assigned to thirty seven countries, the Caribbean Community and the Central American Secretariat for Economic Integration.

This year long-term programs were initiated in Egypt, El Salvador and Sierra Leone, with



continuing programs in Liberia, the Northern Mariana Islands and the Trust Territory of the Pacific Islands. Special short-term assistance was provided to Jordan. There were frequent visits between Canadian National Revenue and IRS officials to discuss compliance, management and other topics of mutual interest.

The IRS participated in the 26-member-country Inter-American Center of Tax Administrators (CIAT) thirteenth General Assembly in Quito, Ecuador, in May 1979 where the Deputy Commissioner made a presentation on "How to Measure the Effectiveness of Tax Administration." In February 1979 the Assistant Commissioner for Taxpayer Service and Returns Processing presented a paper, "Safeguarding ADP Files and Protecting Taxpayer Privacy," at the CIAT ADP conference held in Mexico City. Through CIAT the IRS has helped the government of Trinidad and Tobago conduct an ADP feasibility study. The Commissioner will serve as a member of the CIAT Executive Council for 1980.

**Examinations** The IRS examines returns to help ensure a high degree of voluntary compliance. The discriminant function (DIF) system is a computer method used to select individual returns for examination using mathematical formulae for each class of return to measure the probability of error. Returns selected by DIF are screened manually before being assigned for examination

> Returns may also be selected at random for examination under the taxpayer compliance measurement program (TCMP), to provide a statistical sample of all classes of individual returns. Examinations under this program are more intensive because the results are used to develop measurements of compliance and to update DIF formulae. Compliance measurement is an important factor in determining examination coverage of different classes of taxpayers.

> Some returns are selected through manual review or because of a related examination. For example, if the IRS examines a partnership return the returns of partners may be audited. Returns of shareholders and executives may be examined with the audit of their corporation. Other returns may be selected based on information documents filed by payers of wages, dividends and interest. The IRS also screens returns with adjusted gross income above certain levels and amended returns of taxpavers.

# **Tax Return Classes**

During 1978, IRS conducted a study to determine whether the class structure using adjusted gross income (AGI) to group individual returns could be improved. Classes are used for DIF scoring, planning workload and staffing and monitoring results of examinations. The study group recommended new classes to group returns for better use of IRS examination resources. Total positive income (TPI) - the sum of all positive income values appearing on the return, such as wages, dividends, interest, rents and other income items, with losses and other negative items treated as zero --- will be used to class nonbusiness returns and total gross receipts (TGR) to class business returns beginning with the 1979 individual returns filed in 1980.

# Classification

The classification program includes the manual screening of DIF returns and the classification of other returns to identify for examination those returns having the highest potential of error. In 1979 the IRS approved centralized classification at the service centers instead of in district offices. This change will be implemented at all service centers by the end of 1980.

# **Examination Results**

The IRS examined 2,273,603 tax returns of all types in 1979. Of those 199,907 returns were examined in service centers, compared to 169,390 last year, an increase of 18 percent. The remainder were examined in district offices by revenue agents and tax audi-

Revenue agents examined 679,302 returns at the taxpayer's residence or place of business, a decrease of 48,951 returns or 7 percent from last year. Tax auditors examined 1,394,394 under office audit procedures, a decrease of 36,775 returns or 3 percent from last year.

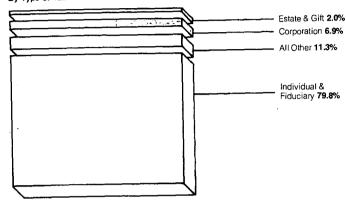
Examination coverage of income, estate and gift tax returns was 2.24 percent compared to 2.29 percent in 1978.

The IRS examination program resulted in \$7.2 billion in recommended additional tax and penalties, of which individual returns accounted for \$2.0 billion, fiduciary returns for \$104.9 million, corporate returns for \$4.2 billion and estate and gift tax returns, \$683 million. The examination of employment and excise tax returns resulted in the remaining \$161 million

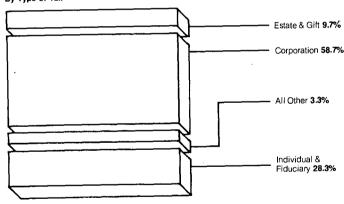
This year IRS examinations also disclosed overassessments on 133,059 returns resulting in refunds of \$328 million compared to 132,600 returns with refunds of \$312 million in 1978.

Statistical Table 8 shows examination activity for 1979

# Percent of Returns Examined By Type of Tax



# Percent of Dollar Recommendations (Millions) By Type of Tax



# Service Center Program

The IRS service center examination and correction program resolves or verifies issues that can be handled through correspondence with the taxpayer. In 1979, 696,341 returns were examined or corrected compared to 663,173 in 1978, a 5 percent increase.

# **Coordinated Examination Program**

The coordinated examination program (CEP) covers financial institutions and utilities whose gross assets exceed \$1 billion and other corporations whose gross assets exceed \$250 million.

Since coordinated examinations involve complex accounting systems the IRS uses teams of revenue agents, economists, computer specialists, engineer agents, international and excise tax examiners and employee plans specialists.

At the end of the year, over 1,300 corporations were in this program.

# **Computer Assisted Examinations**

Computer programs reduce the cost of investigations, examinations and compliance projects since computer procedures take a fraction of the time to do the same job manually.

IRS has a staff of about 150 audit specialists trained in computer systems, hardware, program languages and examination techniques.



# **Estimates of Unreported Income**

In August the IRS issued a report on "Estimates of Income Unreported on Individual Income Tax Returns." The study estimated that individuals did not report \$75 billion to \$100 billion of income for tax year 1976 from legal activities, resulting in a revenue loss of approximately \$13 billion to \$17 billion. In addition, individuals engaged in illicit drug sales, illegal gambling and prostitution are estimated to have failed to report \$25 billion to \$35 billion of earnings on which the revenue loss may range from \$6 billion to \$9 billion

The IRS is engaged in a number of compliance efforts involving this so-called subterranean economy, such as matching information documents with tax returns to identify persons not filing returns and persons who underreport income on their returns as well as investigating persons who previously filed returns but have stopped doing so.

As a result of the task force's report the IRS is establishing new programs and allocating resources to coordinated projects to discover and tax unreported income. The results of these projects will be considered in the tuture selection of returns for examination.

# **Tax Shelters**

In recent years many promoters have arranged artificial transactions based on questionable legal interpretations to market limited partnership syndications and individual investments to high-income taxpayers, creating large tax deductions and losses that lack economic reality.

In 1973 the IRS began a tax shetter audit program in the oil and gas industry, later expanding to other potentially abusive shelter areas. Efforts have included identifying tax shelter cases, educating agents to recognize tax shelter issues, developing the IRS position on key issues and identifying cases for early litigation.

Audit coverage of all partnership returns was 2.5 percent for 1979 with 17 percent coverage for partnership returns in the over-\$25,000 loss category. The use of computer programs to analyze, identify and retain data on partners and partnerships, coupled with information obtained from the Securities and Exchange Commission, state agencies and others, improves the IRS capability to identify partnership returns that warrant examination.

# Return Preparers

The Tax Reform Act of 1976 permits the IRS to regulate standards of conduct as well as disclosure and reporting rules for return preparers. Penalties ranging from \$25 to \$500 are provided for noncompliance with the laws and regulations.

In 1979 over \$1 million in penalties have been proposed by district offices against 3,519 preparers.

# **Quality Control**

The quality control staffs, through review of completed work, attempt to assure fair and impartial administration of the revenue laws by examiners. The staff also advises management of areas requiring attention and takes action to maintain high-quality examination standards. The IRS is currently defining quality examination in more measurable terms.

# Simultaneous Examination

The IRS simultaneous examination program with treaty countries originated with Canada in 1977 and was expanded to the United Kingdom in 1978 and the German Federal Republic and France this year.

In this program, the participating governments separately examine the affairs of designated multinational taxpayers under their respective jurisdictions. Before an audit begins representatives of each country meet to plan and coordinate the examination and information is exchanged during each stage of the examination, in accordance with the tax treaty provisions.

# International Enforcement Program

Examiners with expertise in international issues audit returns containing those issues, the majority involving multinational corporations included in the coordinated examination program. International examiners are trained to handle complex issues involving controlled foreign corporations, transfers of property to corporations, allocation of income among taxpayers, foreign tax credit and the international boycott provisions of the Tax Reform Act of 1976.

# **Enrolled Agents**

Individuals who are not attorneys or Certified Public Accountants (CPAs) must pass the special enrollment examination to represent taxpavers before the IRS.

The examination covers the tasks enrolled agents must perform and emphasizes federal tax laws as they apply to business operations, sole proprietorships, partnerships and corporations. The current examination is divided into four parts and candidates are required to pass each part though they may retain credit for any part passed and need only retake those parts failed. They must, however, pass the entire examination within two consecutive years.

Treasury Department Circular 230, Regulations Governing the Practice of Attorneys, Certified Public Accountants, Enrolled Agents, and Enrolled Actuaries, was amended in 1979, to expand the advertising and solicitation provisions of the regulations. Enrolled agents may now advertise certain background and fee information.

This year, 4,332 candidates took the special enrollment examination, compared to 4,380

Appeals The IRS encourages the resolution of tax disputes through an independent administrative appeals system rather than litigation. The appeals system, administered by the Office of the Regional Director of Appeals in each of seven regions, is designed to minimize inconvenience, expense and delay to taxpayers in resolving contested tax cases.

> Proceedings in the appeals process are informal so taxpayers may, and frequently do. represent themselves. In addition, in all office examination cases and in field examination cases where the disputed tax liability for each taxable year involves \$2,500 or less, taxpayers may obtain a conference without filing a written protest.

If a tax dispute cannot be resolved at the administrative appeals level, taxpayers have additional appeal rights to the courts. If the disputed tax does not exceed \$5,000 in any tax year, a simple procedure is available under the U.S. Tax Court small case procedures that permits informal hearings where taxpayers may present their cases before a special trial judge. However, neither the taxpayer nor the government may appeal decisions in such cases

If the disputed tax exceeds \$5,000 or if the taxpayer chooses, the case may be heard under regular Tax Court procedures. Taxpayers may choose to bypass the Tax Court by paying the tax deficiency and filing a claim for refund within two years from the date of payment.

If the claim is denied or no action is taken by the IRS within six months, the taxpayer may file suit for a refund in either a U.S. District Court or the Court of Claims. Adverse decisions of the Tax Court or the District Court may be appealed to the U.S. Circuit Court of Appeals having jurisdiction. A party may petition the U.S. Supreme Court to review adverse decisions of the Court of Claims and the Circuit Courts of Appeals.

Cases considered by Appeals fall into two categories: nondocketed and docketed. Nondocketed cases are those in which a taxpayer is protesting a proposed action by an IRS

district or service center director involving additional taxes and/or penalties, a refund disallowance or a rejection of an offer in compromise. Docketed cases are those in which taxpavers have filed a petition with the U.S. Tax Court. During this year, 21 percent of Appeals receipts consisted of docketed cases and 79 percent nondocketed.

# Results

This year reflects the most significant changes to the IRS' administrative appeals process in many years. On Oct. 2, 1978, the IRS commenced operating under a single level of appeal. In addition to the cases previously under the jurisdiction of Appeals and the former district conference, the appeals function now has increased responsibility for post assessment penalty and employee plans/exempt organization appeals. This was also the first full year of operation under Revenue Procedure 78-9 where Appeals now has exclusive jurisdiction of docketed cases for a period of four months with the possibility of extensions if a case is in the process of being settled.

When the new single level of appeal began there were approximately 11,500 work units in the district conference inventory, which were transferred to the new Appeals office. Within six months Appeals disposed of 93 percent of this inventory. The total inventory of the administrative appeals process remained relatively level at year's end - there were 35,000 work units in inventory compared to 32,700 at the end of 1978.

The overall agreement rate for nondocketed work units increased from 84 percent in 1978 to 85 percent in 1979. The docketed agreement rate in 1979 for Appeals and District Counsel combined was maintained at the 73 percent level of 1978, prior to Revenue Procedure 78-9. For Appeals, under Revenue Procedure 78-9, the agreement rate was 52 percent with 70 percent of the cases settled within four months.

In 1978 the district conference appeals function disposed of 54,000 work units with 960 appeals officers and district conferees. In 1979 the administrative appeals process disposed of 46,500 work units with 130 fewer appeals officers than the previous year's combined total of appeals officers and district conferees. The disposal rate in 1979 was 55 work units per appeals officer. In 1978 the former Appellate Division averaged 43 work unit disposals per appeals officer and the combined disposal rate for appeals officers and district conferees in 1978 was 56 work units, in addition to these work units, the Appeals Division disposed of 7,200 post assessment penalty appeal protests representing \$12 million in 1979.

# Criminal Investigation

Criminal investigations for the enforcement of the criminal provisions of the tax laws are divided into General Enforcement and Special Enforcement Programs.

The General Enforcement Program provides for balanced criminal tax enforcement and geographical and occupational coverage of the population involving various types of alleged violations of the tax laws. In recent vears, added enforcement efforts have been put on the questionable refund program and the illegal tax protester project.

The Special Enforcement Program covers the identification and investigation of individuals who derive substantial income from certain illegal activities and violate the tax laws. Special agents of the Criminal Investigation Division participate in the federal strike force program against organized crime with strike force units located in 13 major cities coordinated by attorneys from the Justice Department. The Special Enforcement Program also includes the high-level narcotics financiers and traffickers project coordinated with the Drug Enforcement Administration, wagering and other efforts against racketeers.

# **Results of Operations**

Some 9,780 investigations were initiated in the General and Special Enforcement Programs, up from 9,481 the previous year. The Division completed 9,952 investigations and recommended prosecution in 3,338 investigations. Grand juries indicted or U.S. Attorneys filed information on 1,820 taxpavers. Prosecution was successfully completed in 1,612 cases. Taxpayers entered guilty pleas in 1.152 cases, 118 pleaded noto contendere and 342 were convicted after trial. Acquittals and dismissals totaled 96 and 183, respectively. Of the 1.519 taxpavers sentenced during the year, 675 or 44.4 percent received jail

In its Special Enforcement Program alone the Division completed 1,533 investigations and recommended prosecution in 685 cases. There were 306 convictions or pleas of guilty to tax charges and 832 prosecutions pending on Sept. 30, 1979.

The accompanying table covers the results of criminal actions in tax fraud.

# Results of Criminal Action in **Tax Fraud Cases**

	Number of Defendants		
Action	1978	1979	
Plea of Guilty or nolo contendere	1,189	1,270	
Convicted after trial	225	342	
Acquitted	70	86	
Nol-prossed or dismissed	_ 119	183	
Total Disposals	1,603	1,881	
Indictments & Information	1,724	1,820	
Percentage of Jail Sentences to Total Sentenced	47.1	44.4	

Collection The IRS collects taxes that are due but not paid, securing delinquent tax returns and payments, and preventing delinquency in the filing and payment of taxes. During 1979, the Service disposed of 2.1 million delinquent accounts. Some \$3.3 billion were collected from delinquent accounts and \$1.6 billion were collected in response to notices sent to taxpayers. Approximately 1.3 million delinquent returns were secured, involving \$1.4 billion in additional assessments. Returns compliance programs identifying potential nonfilers secured 76,968 returns with \$20.5 million in additional taxes assessed. Statistical Table 13 shows results for 1979.

# Results of Direct Enforcement on **Delinquent Accounts and Returns**

·	1978	1979
Delinquent Taxes		
Collected 1		
From Delinquent		
Accounts	*\$3,070.0	\$3,316.1
From Notices	\$1,225.0	\$1,584.1
Delinquent Returns		
secured <sup>2</sup>		
By Collection Division	1,056.2	1,324.2
By Examination Division	83.9	58.2
Additional Tax, Penalty		
and Interest Assessed		
on Delinquent Returns		
(Net of Prepaid credits)		
By Collection Division	\$989.0	\$1,379.1
By Examination		
Division	**\$145.2	\$69.0

Over the past year several significant steps were taken to improve programs to fulfill the Collection mission. For example, it was determined that some work previously performed in the district offices could be done more efficiently in the service centers, frequently replacing expensive field investigations. A new service center Collection function initiates correspondence and telephone contacts with taxpavers to resolve balance due and return delinquency conditions. If a taxpayer is unable to make immediate payment, the service center will, under certain circumstances make arrangements with the taxpayer to pay the amount due in equal monthly installments. The taxpayer must comply with certain conditions, such as timely payment of future taxes and filing current returns. Cases that cannot be resolved in the service center are sent to the various district offices for further action

Most cases sent to the districts are initially handled by correspondence and telephone contacts. Taxpayers may also come to the district office to discuss their case with an IRS representative.

Cases that cannot be resolved by these methods are sent to the field function where revenue officers and revenue representatives personally contact taxpavers to collect delinquent taxes and secure delinquent returns.

Federal tax laws provide the IRS with broad authorities to collect delinquent taxes. Among these are the filing of a Notice of Federal Tax Lien and 371,000 were filed in 1979: levy authority for wages, salaries, etc., and 465,000 were served in 1979, and the seizure of both real and personal property, with 5,723 made in 1979.

<sup>\*\*</sup> Revised figure. The \$685.5 million previously reported was overstated due to a reporting accumulation error. millione

<sup>2</sup> thousands

# **Trust Fund Taxes**

Nonpayment of taxes withheld from employee's wages is one of the most serious delinquency problems. IRS identifies employment tax delinquencies through various programs and closely monitors employers who fail to comply with the deposit, filing and payment requirements. The federal tax deposit alert program identifies taxpayers who are reguired to deposit taxes withheld from their employees' wages but do not make these deposits. These taxpayers are contacted by revenue officers who take appropriate action. If further followup is necessary, taxpayers are monitored under the trust fund compliance program. Such taxpayers may be required to file monthly, rather than quarterly, returns. Some may also be required to deposit withheld taxes into special bank accounts in trust for the United States. Violations can lead to criminal prosecution.

# **Delinguent Returns**

The IRS is developing a predictive model to select cases for investigation from among nonflier leads. This will direct resources to productive investigations and avoid needless contacts with persons not required to file. This effort is particularly significant in helping to close the estimated "compliance gap" reterred to in the IRS' recent report, "Estimates of Income Unreported on Individual Income Tax Returns."

Special efforts will be made to identify and contact most delinquent taxpayers within six

months after the return due date. And, to inform individuals better about filing requirements, the IRS will provide a document containing basic filing criteria in return delinquency notices mailed to taxpayers.

# **Child Support Obligations**

As a result of the Social Services Amendment of 1974, Internal Revenue Code section 6305 empowers IRS to collect delinquent child support payments on behalf of certain state agencies.

IRS collection may be used only for cases in which a court-ordered child support obligation is delinquent and an assignment of support rights has been executed as a condition of eligibility for Aid to Families with Dependent Children.

After state collection resources have been exhausted, applications are made through the HEW Office of Child Support Enforcement for IRS collection assistance. Once referred to IRS, delinquent child support accounts are collected the same as delinquent taxes.

# Offers in Compromise

Since 1831 the Treasury Department has been authorized to compromise liabilities owed to the United States.

The offer in compromise procedure is used as a tool to effect maximum collection in situations where the liability is not collectible in full or there is doubt as to the correctness of the liability. In 1979 the Collection Division processed 2.016 offers in compromise.

# International Operations

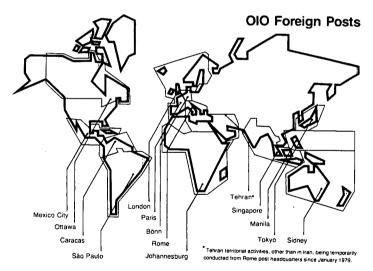
The Office of International Operations (OIO) is responsible for U.S. tax matters relating to U.S. citizens residing in foreign countries and foreign entitites doing business in the U.S. It is also concerned with U.S. businesses controlled by foreign Interests and assists in the overseas examination of multinational corporations. Further, OIO assists the U.S. Competent Authority in the administration of tax treaties. OIO also administers the social security laws in the U.S. Possessions and Puerto Rico and the income tax laws affecting Puerto Rican residents with income from sources outside of Puerto Rico.

OIO maintains a network of 14 foreign posts managed by revenue service representatives (RSRs) who provide the principal contact between the IRS and Americans living abroad. These offices have multi-country responsibility, except in Canada, and are located in American population centers to assure maximum impact on taxpayer compliance and convenient access for American citizens to obtain tax assistance.

OIO's posts in Bonn, London, Paris and Rome cover Western Europe and North Africa. The post in Johannesburg services Africa, south of the Sahara. The Mexico City, Caracas and Sao Paulo posts are assigned Mexico, Central America and South America, while the Ottawa post handles Caṇada. The offices in Tokyo, Manila, Singapore and Sydney carry out tax administrative activities in Japan, Southeast Asia, Australia and New Zealand

The RSRs maintain personal contacts with foreign tax authorities, foreign government officials, the Department of State and other U.S. agencies, as well as American communities abroad. They also serve as a liaison with foreign competent authorities, in tax treaty matters, for the U.S. Competent Authority.

Examination, Collection and Criminal Investigation activities take place primarily in the U.S., even though CIO sends revenue agents, tax auditors and criminal investigators abroad to conduct investigations. Collection cases that cannot be settled through correspondence are sent to the foreign posts for personal contact by the RSRs or by the revenue officers assigned to the posts.



Taxpayers have received tax assistance abroad for 26 years, and this year twenty-one assisters were sent abroad to 150 cities in 92 foreign countries. More than 150,000 taxpayers were assisted and several hundred members of the armed forces attended seven military tax schools. The armed forces participants then helped thousands of military personnel prepare their own tax returns.

### **Treaties**

Tax treaties with other countries eliminate double texation, remove tax barriers to trade and investment and help curb tax avoidance. The U.S. now has income tax treaties with 38 countries and estate tax treaties with 13 countries.

In 1979, meetings were held with tax officials from several treaty countries to improve the administration of the treaties involved. These conferences improved working arrangements for more effective exchange of information, for resolution of recurring problems that arise from conflict of U.S. and foreign tax laws and tor elimination of double taxation.

This year the IRS and the Puerto Rican Department of the Treasury established a mutual agreement procedure to resolve double taxation cases with Puerto Rico. The IRS has entered into a tax administration agreement with Puerto Rico, American Samoa, Guam and the U.S. Virgin Islands that provides for the exchange of taxpayer return information and the development of mutual assistance programs.

Some tax treaties provide for mutual collection assistance and OIO is playing an increasing role on a reciprocal basis in collecting taxes of these treaty partners from aliens in the U.S.

# Employee Plans/ Exempt Organizations

The Office of Employee Plans and Exempt Organizations (EP/EO) administers the responsibilities of the IRS for employee benefit plans and tax exempt organizations. In the National Office these functions are handled by the Employee Plans, Exempt Organizations and Actuarial Divisions. EP/EO field staffs are located primarily in the seven regional IRS offices and 19 key districts.

The Employee Plans activity administers the Employee Retirement Income Security Act (ERISA) of 1974 with emphasis on processing determination and notification letter requests timely and providing uniform interpretation of the appropriate laws and procedures. IRS continues to coordinate the administration of ERISA with the Department of Labor and the Pension Benefit Guaranty Corporation.

Since the ERISA requalification determination letter inventory decreased, focus was directed to a field compliance examination program to ensure that employee plans are operating in accordance with the plan document and that the rights and benefits of all plan participants are protected. Followup continues on those plans that received determination letters before the enactment of ERISA but failed to request a determination letter to conform to ERISA's requirements. Those plans that reported a minimum funding deficiency on Form 5500 series returns are being notified of the requirements for filing Form 5330, Return of Initial Excise Taxes Related to Pension and Profit-Sharing Plans.

Revenue Procedure 79–28, issued April 27, 1979, gives simplified instructions to employers, law firms and sponsors of plans who submit requests for determination or notification letters designed to conform the plan to final regulations under ERISA. As a result, adopters of approved master and prototype plans, field prototype plans, pattern plans and basic plans need no longer submit for IRS approval amendments made only to conform plans to final regulations:

An expanded revenue ruling program for Employee Plans was implemented during 1979 to identify all pre-ERISA revenue rulings that were invalid or misleading under present law. Revenue rulings are being prepared to revoke, obsolete, restate or modify those in need of updating.

The Revenue Act of 1978 provided for Simplified Employee Pensions (SEP) for calendar years beginning after Dec. 31, 1978. The IRS

has been involved in issuing instructions for adoption of SEPs and developing a model agreement for use by the public.

During the year, 5 regulations and 22 revenue rulings and procedures were issued, as well as 2,235 National Office opinion letters on master and prototype plans dealing with Keogh plans, corporate plans and individual retirement accounts and annuities.

The IRS devoted an average of 751 field professional positions to carry out employee plan responsibilities. Advance determination letters were issued on the qualification of pension, profit-sharing and other employee benefit plans. Examinations were conducted to determine the qualification of plans in operation and to verify plan contribution deductions. During the year 141,263 determination letters were issued on corporate and self-employed plans for a decrease of 34 percent from 1978.

The Exempt Organizations activity determines the qualifications of organizations seeking tax-exempt recognition, determines their private foundation status and examines returns to ensure compliance with the law. The number of active entities on the exempt organizations master file (EOMF) increased from 810,048 in 1978 to 824,536 in 1979.

This year, 7 regulations, 25 revenue rulings and procedures, 340 technical advice memoranda and 21 announcements were issued or revised. An average of 433 field professional positions were used to examine 22,371 exempt organizations returns. Also, 114 field professional positions and 117 National Office technical positions were used for 50,568 applications, reapplications and requests for rulings on proposed transactions from organizations seeking a determination of tax-exempt status or of the effect of organizational or operational changes on their status. The development of the new formulas to select certain exempt organization returns for examination has been completed, using the taxpayer compliance measurement program (TCMP) file augmented by EOMF data. The result was improved formulas for selection of Internal Revenue Code subsection 501(c)(3) public charities and IRC 501(c)(4) organizations for examination.

The IRS is developing a TCMP survey for all IRC 501(c) subsections through (c)(8) having more than 5,000 filers. The survey, involving examinations of 20,000 returns filed in 1980 through 1983 will begin in October 1980.

Additional guidelines have been published providing instructions and procedures to examines for the pre-examination of churches and related organizations. Guidelines were also issued providing uniform procedures for the identification, investigation and examination of organizations employing questionable claims of tax-exempt church status.

In 1979, IRS concluded a nationwide review of the exempt status under IRC 501(c)(4) and 501(c)(7) of certain homeowners associations. The IRS advised the homeowners associations revoked under the program of the availability of exempt status under IRC 528. The program resulted in 532 revocations under 501(c)(4) and 501(c)(7) and 479 conversions to IRC 528 status.

# Managing the Tax System

# Planning and Research

During 1979 the IRS prepared a five-year plan for resource needs as well as a plan for significant issues confronting tax administration. Major research was done on taxpayer opinions, ways to simplify federal tax reporting, tax compliance and improvements to the structure and operations of the IRS. Testimony and other information was developed for presentation to congressional committees, pending legislation was analyzed and statistical and other analysis was carried out.

# Research Efforts

A nationwide survey of taxpayers was conducted to determine satisfaction with IRS services and to get public opinion on tax law enforcement. The results of the survey will be available in early 1980.

A study of the use of tax havens has been established to examine existing law, interagency coordination, domestic and foreign information reporting requirements, regulations, enforcement resources and to try to determine the scope of the problem.

In 1978 the IRS began a series of studies to determine compliance with some of the approximately 90 provisions in the Internal Revenue Code that allow taxpayers to defer certain tax consequences to subsequent years. Since the problems associated with tax deferrals involve all types of taxpayers, the studies deal with corporate, partnership, estate, trust and individual tax returns. Each study will develop data concerning tax consequences and compliance with the various deferral provisions. Some studies involve partnership tax shelter losses in excess of at-risk basis, deferred gains on sales of personal residences, stock basis reduced by nontaxable distributions, special estate tax valuations and the recapture of the new residence purchase credit if the residence is sold within three years of purchase. IRS also plans to study deferred gains on installment sales, changes in accounting methods, recapture of accelerated depreciation on certain housing projects and at-risk limitations on losses from various business activities

A study of compliance by workers claiming independent contractor status was completed, resulting in a legislative proposal to require tax withholding on nonemployee compensation.

Research was undertaken on the effectiveness of the information reporting system. The studies focus on how well payers comply with information reporting requirements and the use of information documents in enforcement programs, as well as the feasibility of requiring information reporting on bearer in-

A major research report, "Estimates of Incomes Unreported on Individual Income Tax Returns," issued in 1979, presents estimates of total income individuals should have reported to the IRS but did not and the associated tax revenue loss. The estimates include underreporting on individual returns filed and on returns that should have been filed covering legal and selected types of illegal income. Copies of the report, Publication 1104, are for sale by the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402.

Recent legislation required the Secretary of the Treasury to study existing highway excise tax structure and alternative tax funding methods for the highway trust fund. As a part of the study the IRS will examine the administrative and compliance aspects. Treasury's final report to Congress is due in April 1982.

This year the IRS completed a study of the civil penalties in the tax law after examining approximately 75 different penalties for not filling tax returns and information documents, not paying taxes timely and not reporting federal tax liability properly. The report recommends approximately 35 legislative changes and several administrative changes to deter noncompliance and to improve the administration of penalty provisions.

# Taxpayer Compliance Measurement Program

The taxpayer compliance measurement program (TCMP) is the IRS' basic research effort to estimate the nature and extent of tax law compliance. Pandom samples of returns filed

in different tax areas are examined to develop data used to plan enforcement programs and to improve computer selection of returns for examination, to allocate IRS resources, to formulate taxpayer information programs and to develop and improve tax return forms and instructions.

This year the IRS completed field examinations of a sample survey of 1976 individual returns and undertook a project to determine how well TCMP examinations disclose income covered by information return reporting. Examinations continued on the third survey of corporations with assets up to \$10 million and the process for selecting returns for the first TCMP survey of employee benefit plans was started.

# **Productivity**

This year, IRS established a fund to sponsor studies and tests of ideas to increase productivity. The IRS also established a program to encourage cost savings so that managers who institute them can put 50 percent of the savings generated in their function's financial plan for a one-year period. The IRS identified steps that should save about \$21 million when fully operational. For example, filing requirements were modified for employers maintaining corporate pension plans with fewer than 100 employees so that a full return need only be filed once every three years, with a short registration form other years.

# **Publishing Statistics**

The annual Statistics of Income (SOI) publications provide a variety of statistical data reported on tax returns.

SOI publications issued in 1979 included preliminary reports for individual income tax returns for 1977 and corporation and unincorporated business returns for 1976; complete reports for individuals for 1976, unincorporated businesses for 1975 and corporations for 1974.

This year the IRS completed an SOI report on estate tax returns filed in 1976. These data are compiled every four years. A sample of

the 1976 returns provided the basis for a study for the Treasury's Office of Tax Analysis (OTA) to show the relationships of wealth and income of decedents and their heirs as reported on income tax returns

This year the IRS provided the first SOI supplemental report in several years giving information by country on foreign income and taxes of U.S. corporations claiming a foreign tax credit.

Statistics of Income publications may be purchased from the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402.

# Tax Models

Tax models are used primarily to respond to requests for tabulations of tax return data. Five basic models cover individuals, corporations, sole proprietorships, partnerships and estates and consist of computer programs used with special SOI files of the most current data.

Under the federal-state exchange program, state governments can obtain copies of the individual income tax model file for tax administration purposes. The same file, with all taxpayer identifying information removed, can also be purchased by the public from the National Archives. The public may also obtain a companion file resulting from a special study done for OTA on the sales of capital assets by individuals.

# **Projecting Returns Filed**

For planning and budgeting purposes, nationwide projections are made of the number of returns to be filed. Annual updates incorporate economic and demographic changes and the effects of tax law changes and filing patterns.

The number of primary returns is expected to grow from 130 million in 1978 to 164 million in 1990. This increase of 26.3 percent reflects the expected growth in population and economic activity.

# **Legislative Activities**

The IRS analyzes legislative proposals affecting the IRS and determines their administrative implications. Once legislation is enacted a plan for implementing each provision is coordinated with appropriate IRS offices to assure that all provisions are implemented.



During the year, 17 implementation plans were developed, including plans for major 1978 legislation such as the Energy Tax Act, the Foreign Earned Income Act and the Revenue Act. The Revenue Act alone required more than 500 separate actions to implement the more than 250 changes in the tax law.

# Resources Management

Resources Management is responsible for fiscal and facilities management, personnel, training, centralized services, employment policy, security standards and evaluation and management improvement.

### **Centralized Services**

This year a Centralized Services organization was established to consolidate computer terminals, microfilm, files and clerical functions in the district offices servicing Examination, Collection, Taxpayer Service, Criminal Investigation and Appeals offices.

# **Labor-Management Relations**

The National Treasury Employees Union and IRS have agreed to negotiate one master labor agreement to cover the approximately 70,000 IRS employees represented by the union. Final agreement has not yet been reached.

A labor relations course is being given in regional offices to provide technical skills to field office personnel to carry out contract administration. The course emphasizes settlement of grievances and unfair labor practices.

The IRS publishes The Labor Relations Report, a biweekly newsletter for executives and personnel staffs, highlighting those developments likely to affect the overall management of the IRS. It also provides personnel staffs with specialized information needed in day-to-day contract administration and in dealing with a union.

# **Paraprofessional Positions**

Several paraprofessional occupations have been established in IRS to perform lower-graded, less complex work formerly done by higher-graded professional and technical employees. This has provided new avenues of employment for persons with less than the full range of professional or technical qualifications and established a bridge to let clerical and other lower-graded employees have the opportunity to advance to professional and technical occupations.

During 1979, IRS placed almost 3,000 employees in paraprofessional positions. This provided increased upward mobility opportunities and resulted in saving several million dollars over the cost of a similar number of professional and technical positions.

# Awards for Incentive

Many employees received recognition for their outstanding contributions under the IRS incentive awards program. They included one Meritorious Service Award, 11 Commissioner's Awards, 29 Special Achievement Awards of \$1,000 or more and three special recognition awards for exposing bribery schemes. Also, William E. Mulroy, Director of the Internal Security Division received the 1979 Association of Federal Investigators Enforcement Award.

Fifty employees received Presidential Letters of Recognition for employee contributions resulting in benefits of \$5,000 or more or for exceptional achievement in specific programs.

Under the incentive awards program, 7,727 people were recognized, and the IRS realized about \$1,869,000 in benefits during 1979.

# Jobs for the Handicapped

The IRS hired 421 severely handicapped employees this year increasing this part of the workforce to 2,122. There are now 490 legally blind IRS employees, 159 of whom are tax-



payer service representatives (TSRs). Some blind TSRs have moved to the Taxpayer Service Specialist (TSS) position, which offers greater advancement opportunity, and others have been promoted from TSS to group manager. The IRS nominee for the Outstanding Federal Handicapped Employee of the Year is Edwin Tylee of the Brookhaven Service Center

# Training

This year the IRS developed training programs to implement provisions of the Civil Service Reform Act, including a major review of all levels of management training.

A study under the guidance of a board of national and field executives was initiated to assess the effect of changes in IRS duties and recruiting on the training program. Consideration will be given to future instructional technology, the need and location of training centers, development of course materials and necessary staff changes.

During the past year 725 men and women attended three training schools at the Federal Law Enforcement Training Center in Glynco, Ga.

A program has been developed to train senior examiners as petroleum industry specialists. Training courses are also being developed for other industry specialist areas such as aerospace, air transportation, chemicals, construction, data processing, insurance, pharmaceuticals, railroads, tractors and other heavy equipment, utilities and forest products.

Special agents, revenue agents and taxpayer service employees received training about legal requirements and prohibitions under the laws governing disclosure of information. A disclosure orientation course has been developed for use as part of all basic training and annual refresher training courses and disclosure officers were trained to improve the employees' ability to deal effectively with the public in Freedom of Information and Privacy Act matters.

Collection Division and Chief Counsel personnel were given training in the provisions of the bankruptcy law, which was completely revised by Congress late in 1978.

Audiotapes on the rules of conduct were developed for visually handicapped employees and tapes of various taxpayer service courses, were developed for use by blind employees. A videotape that shows data transcription instructions in sign language was developed to provide training for deaf data transcribers.



Training assistance also was provided state and local revenue agencies. Almost 2,000 employees from various state and local governments have received training assistance in financial investigative techniques, and procedures used in investigation of white collar crime.

More than 600 IRS employees attended writing workshops to improve the quality of public correspondence.

# **Logistics Support**

In order to comply with an Executive Order requiring a 20 percent reduction in energy use by 1985, a joint IRS/GSA task force has been formed to investigate energy conservation in the IRS service centers.

The task force identified potential annual savings of up to \$708,000 in utility costs after surveying the Andover, Atlanta, Fresno,

Memphis and Ogden Service Centers. Implementation plans are underway to help produce a net reduction Servicewide of approximately 30 percent in the consumption of energy during 1980 in comparison with the 1975 base year.

Over two-thirds of the Internal Revenue Manual has been converted to a new electronic composing system. Under this system, updates to the Manual can be composed, printed and distributed in three to 10 workdays depending on the number of pages, less than a quarter of the time required previously.

The cost of express mail systems was reduced by approximately \$300.000 through use of IRS courier service and better transportation methods. Records disposition released space and equipment valued at \$5,608,000. Some 170.500 cubic feet of records were destroyed and more than 371,500 cubic feet were retired to federal record centers.

Savings of over \$800,000 were realized through the release of space and a reduction of utilities, guard services and space rental rates for released space. More economical use of the long distance federal telecommunications system resulted in savings of \$1.3 million

An IRS household goods relocation system was introduced that increases efficiency and has saved approximately \$100,000 since implemented.

The IRS experienced a rate of 3.2 disabling injuries per million staff hours worked in calendar year 1978. IRS employees drove 121 million miles with an accident frequency rate of 5.5 accidents per million miles driven. Both the disabling injury and motor vehicle accident rate reflect slight reductions from 1977 and continue to be among the lowest of all federal agencies.

# **Equal Employment Opportunity**

The IRS established the position of Assistant to the Commissioner (Equal Opportunity) to give emphasis to equal opportunity and affirmative action efforts.

Many IRS offices this year observed special events, such as Black History Week, Hispanic Heritage Week, Women in Government Month, and Asian/Pacific American Week

New program guidance was issued in an EEO handbook for IRS managers and special issuances were made on evaluation of EEO performance and collateral EEO duties. Affirmative action plans were prepared in each office based on assessment of local needs and problems.

From July 1978 through July 1979, total fulltime regular employment in the IRS showed a 1.9 percent decrease. However, during that same time, the number of women decreased only.5 percent and the number of minorities increased 2.5 percent. Women in positions at GS-13 and above increased from 4.5 percent to 5.3 percent and minorities from 5.8 percent to 6.5 percent. There were gains in the employment of women and minorities in almost all IRS major occupations, including attorney, criminal investigator, revenue agent and appeals officer.

This year the IRS awarded contracts of \$1,521,000 to minority or disadvantaged owned businesses exceeding its \$1 million goal by 52 percent.

# Data Services

The Office of the Assistant Commissioner for Data Services develops, implements and evaluates computer systems, programs and hardware requirements of the IRS and is responsible for the operations of the National Computer Center in Martinsburg, W. Va., and the Data Center in Detroit, Mich.

During the past year, Data Services has been involved in major changes to the Form 1040 processing system brought about by the Revenue Act of 1978.

# **National Computer Center**

The National Computer Center uses eight computer systems and three computerized microfilm systems to process the individual, business, exempt organization, employee plans and individual retirement account master files for the nation.



The computer center operates 24 hours a day, seven days a week and maintains reciprocal accounting with each of the ten IRS service centers. As of August 1979 the number of taxpayer accounts on the individual master file had grown to 114.2 million, a 2.9 percent increase over the same period in 1978. The business master file had 21.3 million accounts — 24.1 percent above 1978. There were also 1.1 million for the exempt organization master file, 1.3 million for the employee plans master file and 227,000 on the individual retirement account master file.

# Data Center

The IRS Data Center performs the IRS' nonmaster file data processing operations. Installation of a new computer system is scheduled for completion the last quarter of calendar year 1979. The increased capacity and sophistication of this new system will enable the Data Center to replace the two existing systems, and to serve as a teleprocessing center for the IRS.

A new filming system has been installed at the Data Center to produce microfiche of 700,000 employee benefit plan returns each year. This filming system is designed to provide immediate access to copies of these returns at IRS service centers and the Department of Labor as mandated by law. This system includes one of the largest applications of full reversal processing of film from quality source documents. Full implementation early next year will result in the production of approximately 100,000 microfiche per month.

# Activities

Technical The IRS tax ruling program consists of letter rulings, technical advice and published revenue rulings. During the year IRS acted on 18,770 requests for changes in accounting methods and periods, responded to 8,719 requests for technical advice, and issued 450 revenue rulings and revenue procedures.

> A letter ruling is a written statement issued to a taxpaver interpreting and applying tax law to a specific set of facts. Such a ruling provides guidance concerning the tax effects of a proposed transaction. Letter rulings are not precedents and may not be relied upon by taxpavers other than the recipient.

Technical advice is issued by the National Office at the request of a district office to provide guidance on the proper application of the tax laws to specific facts in connection with the audit of a taxpayer's return or claim for refund or credit.

A revenue ruling is an interpretation of the tax taws published in the weekly Internal Revenue Bulletin to inform and guide taxpavers. practitioners and IRS personnel.

# **Updated Procedure**

During 1979 the IRS published Revenue Procedure 79 - 45, which revised the procedures the IRS will follow in issuing rulings and determination letters and in entering into closing agreements. This revenue procedure also contained instructions for taxpayers to follow when requesting such rulings and determinations. Revenue Procedure 79 - 46 revised the procedures for furnishing technical advice to district directors and Appeals offices and informed taxpayers of their rights when such advice is requested.

# Internal Revenue Bulletin

The weekly Internal Revenue Bulletin announces official rulings and procedures of the IRS and published Treasury Decisions. Executive orders, tax conventions, legislation, court decisions and other items of general interest. Bulletin contents of a permanent nature are consolidated semiannually into Cu-

# Revenue Rulings and Revenue **Procedures Published**

Туре	Number
Administrative	18
Employment taxes	14
Estate and Gift Taxes	48
Excise Taxes	40
Exempt Organizations	25
Income Taxes	280
Employee Plans	22
Tax Conventions	3
Total	450

mulative Bulletins. Weekly and semiannual issues are available to the public through the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C.

During 1979 the Bulletin included 388 revenue rulings, 62 revenue procedures, 26 Public Laws relating to Internal Revenue matters and 17 committee reports, 76 Treasury Decisions containing new or amended regulations, 36 delegation orders, 2 Treasury Department Orders, 19 notices of suspension and disbarment from practice before the IRS. 270 announcements of general interest and 4 court decisions.

# **Making Rulings Public**

The Tax Reform Act of 1976 provided that IRS rulings and technical advice memoranda generally be opened to public inspection after the deletion of the taxpayer's identity, trade secrets and confidential commercial and financial information.

Rulings and technical advice requested after Oct. 31, 1976, are usually made available within 90 days after they are issued to taxpavers. Some 25,000 of the approximately 83 000 issued in answer to requests made before Nov. 1, 1976, were made available to

# Requests for Tax Rulings and Technical Advice (Closings)

Subject	Total	Taxpayers' Requests	Field Requests
Total	27,489	26,565	924
Administrative Provisions	60	35	25
Changes in Accounting Methods	6,842	6,842	
Changes in Accounting Periods	11,928	11,928	<del></del>
Earnings and Profits Determinations	1,268	1,268	
Employment and Self-Employment Taxes	643	389	254
Engineering Questions	148	89	59
Estate and Gift Taxes	. 439	309	130
Excise Taxes	196	121	75
Individual Income Tax Matters	1,864	1,737	127
Corporation Tax Matters	4,101	3,847	254

the public in 1978. During 1979, the remaining 58,000 determinations written in the past were made available to the public, marking the end of the past rulings release program.

# Inspection

The Inspection Service's internal audit and internal security programs aid IRS managers in maintaining the highest levels of efficiency and integrity.

# Internal Audit

The Internal Audit Division appraises IRS operations to measure compliance with management policies, to determine whether procedures are in accordance with law and regulations and to ascertain whether programs are carried out effectively, efficiently and with integrity.

Audit emphasis is placed on IRS activities considered to be high-risk or having significant impact on taxpayer service and revenue collection. High priority is given to reviewing controls for safeguarding of tax information and assuring fair and equitable treatment of taxpayers.

Coordinated audits provide uniform coverage in a representative number of offices to evaluate a program on a national or regional basis. These audits give managers a better perspective on how their functions are operating, permit nationwide corrective action, if necessary, and result in more effective use of audit resources.

Management actions on Internal Audit reports resulted in better service to taxpavers. strengthened controls and improved operations resulting in measurable savings and additional revenue estimated at \$302 million.

Abstracts of Internal Audit findings are distributed monthly to IRS officials to identify operational areas that may need increased attention. Periodic reports are made to top management on the implementation and effectiveness of actions taken on GAO reviews of IRS activities.

# Internal Security

The Internal Security Division protects the integrity of the IRS by investigating high-risk areas and alerting managers and employees to integrity hazards.

The Division investigates complaints of criminal misconduct affecting IRS employees or operations and persons who attempt to bribe, threaten or assault IRS personnel. It also investigates the unauthorized disclosure of tax information by employees or practitioners and other charges against tax practitioners.

The Division also investigates IRS job applicants and conducts special investigations and inquiries for the Commissioner and the Secretary of the Treasury.

indications of fraud, embezziement, or other wrongdoing by IRS employees are investigated thoroughly. During the year possible breaches of integrity by 134 employees and 110 other individuals were investigated. Of the investigations begun into these possible breaches, 28 investigations were completed in 1979. As a result 23 employees and 11 others were cleared of allegations of improprieties, while actions were taken or are pending against 5 employees.

During 1979 Internal Security inspectors arrested or were responsible for the indictment of 61 taxpavers and tax practitioners and 29 employees or former employees. During the year, 97 persons were convicted or pleaded guilty. Of these, 38 convictions were for bribery. 16 were for assault and the remainder involved such criminal charges as conspiracy to defraud the government, obstruction of justice, subscribing to false returns, disclosure of confidential tax information and embezzlement.

# **Bribery Awareness**

The Division increased the number of bribery awareness presentations to IRS employees expanding them to include videotapes that realistically portray bribery situations IRS employees may encounter.

Employees reported 246 possible bribery attempts resulting in 53 arrests or indictments.

# **Assaults and Threats**

Assaults and threats against IRS employees declined by 2.2 percent from 465 in 1978 to 455 in 1979.

Internal Security protects IRS employees threatened or assaulted while performing their duties and seeks vigorous prosecution of these cases by U.S. Attorneys. In instances where prosecution is declinedusually in verbal threat cases without physical assault-an inspector, with the approval of the U.S. Attorney, contacts the alleged assailant to inform him or her of applicable federal statutes concerning assaults or threats on government employees. The person also is advised that repetitive acts could result in prosecution.

# Checking the Workforce

The Division completed 12,696 conduct investigations of employees during the year and police record checks were conducted on all persons considered for temporary ap-

These investigations and record searches resulted in the rejection of 98 job applicants and disciplinary actions, including dismissals, suspensions, reprimands, warning or demotions against 632 employees. Also, at the request of the Inspector General and of the Office of the Secretary of the Treasury, the Division conducted special investigations involving employees of other Treasury bureaus.

While some investigations of IRS employees resulted in criminal prosecution or disciplinary action, in many cases employees were exonerated of accusations of misconduct.

# Counsel

Chief The Chief Counsel, an Assistant General Counsel of the Treasury Department, is the chief legal officer for the IRS and is a member of the Commissioner's executive staff, As such, the Chief Counsel advises the Commissioner on matters pertaining to the administration and enforcement of the internal revenue laws and related statutes, as well as on nontax legal questions.

> The Chief Counsel is assisted by a Deputy Chief Counsel (General), a Deputy Chief Counsel (Litigation), a Deputy Chief Counsel (Technical) and seven Regional Counsels.

The Office of Chief Counsel employs over 900 attorneys making it, next to the Department of Justice, the largest law firm in the country. These attorneys are located in the National Office, the seven Regional Counsel offices and 45 District Counsel offices.

Approximately 40 percent of attorney time is spent handling litigation in the United States Tax Court. The attorneys also advise the IRS and assist the Department of Justice on refund suits, criminal tax cases, suits seeking the disclosure of files and documents of the IRS, collection suits and nontax litigation involving the IRS in federal and state courts.

# **Administrative Services**

The Administrative Services Division supervises matters relating to budget, administration and management in the Office of Chief Counsel. The Division coordinates the recruitment program for the Chief Counsel's office, operates the summer employment program for legal interns and provides opportunities for Counsel attorneys to participate in law school, bar association and in-house training courses.

Under the aegis of the Division, an equal employment opportunity advisory committee and a federal women's program advisory committee, composed of representatives from each division in the National Office, assist in the administration of the Chief Counsel's equal opportunity program.

The Division completed a feasibility study on implementation of a computerized case tracking and management information system. The results of the study were presented

and favorably received by the IRS' ADP policy/resource board and departmental and GSA approval is being sought. This system will be phased-in between 1981 and 1983. Planning is also underway for an interim automated system to monitor the effectiveness of Revenue Procedure 78-9. The interim system will fill the gap between the current manual monitoring procedures and the case tracking and management information system. Decentralization of the Reports and Information Retrieval System (RIRA) for refund suits should be completed during 1980.

# Criminal Tax

Attorneys in the Criminal Tax area handle all criminal tax legal matters for the IRS, furnish legal advice to the Criminal Investigation Division, review criminal tax cases to determine if cases warrant prosecution, and coordinate criminal tax prosecutions with the Department of Justice. Assistance is provided to United States Attorneys in criminal tax trials upon request, and to the Tax Litigation Division in coordinating the application of the civil fraud penalties. Criminal Tax personnel also

# Receipt and Disposal of **Criminal Tax Matters**

### **Prosecution Cases Received** From Criminal Investigation Total Opened 3.338 Total Closed 3.061 Counsel Declined 376 Department of Justice Declined 424 U.S. Attorney Declined 425 Prosecutions Completed 1.836 **Opinions** Pending Beginning 31 Total Requested 116 **Total Rendered** 112 Pending End 35

coordinate disclosure matters, as well as Freedom of Information Act and Privacy Act matters, in cases where criminal action is anticipated or has been undertaken. For 1979 there were 2,883 referrals by Counsel for prosecution and 20,715 staff hours were spent on legal assistance to the Criminal Investigation Division.

This year the Supreme Court decided in United States v. Caceres 99 S. Ct. 1465 (1979) that it was not a denial of due process to fail to follow administrative regulations governing the IRS' conduct in consensual monitoring situations. Caceres sought to exclude evidence of his conversations with a revenue agent whom he attempted to bribe. The revenue agent was carrying a concealed recording device the use of which had not been given the level of approval required by the regulations for nonemergency situations. The Court found the regulations in question to be "housekeeping" regulations upon which Caceres was not entitled to rely in his dealings with the IRS.

# Disclosure Litigation

Attorneys in the Disclosure Litigation Division handle all Freedom of Information Act appeals to the IRS. The Division provides legal advice to the IRS on issues arising under the Freedom of Information Act, the Privacy Act of 1974, and the confidentiality provisions of the Internal Revenue Code. Additionally, the Division handles any requests or demands for testimony or production of IRS records made to National Office employees in connection with any proceeding before any court, administrative agency or other authority.

Attorneys work closely with the Disclosure Operations Division of the IRS, and coordinate with the Department of Justice all litigation arising under the Freedom of Information and Privacy Acts, including recommendations about defense or settlement of suits and appeals of adverse decisions.

Much of the 1979 litigation concerned taxpayer attempts to gain access to civil and criminal investigatory files through the Freedom of Information and Privacy Acts rather than using established discovery procedures. Also, employees and their union representatives frequently have litigated under these acts in attempting to obtain access to personnel records of other employees and management documents for use in grievance and other personnel proceedings.

### EP/EO

The Employee Plans and Exempt Organizations Division provides legal assistance to the Office of the Assistant Commissioner (EP/EO) in the issuance of letter rulings and determinations to taxpayers, technical advice to IRS personnel and revenue rulings and revenue procedures. The Division also provides legal assistance to other divisions in Chief Counsel in determining litigating positions and in coordinating these positions with the ruling positions of the IRS on employee plans and exempt organizations matters. In EP/EO matters, the Division represents the Commissioner and IRS in tax legislative matters; provides the Treasury Department with technical assistance and expertise in the development of internal revenue tenislation: furnishes assistance to congressional staffs in the drafting of committee reports; conducts hearings on proposed regulations, and assists in the preparation and review of certain tax forms, instructions and publications.

# Employee Plans and Exempt Organizations Division Cases Received

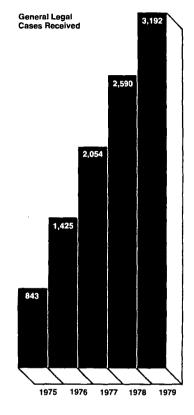
Type of Case	
Revenue Rulings	41
Letter Rulings	24
Technical Advice	42
Other Advice	14
Legislation	3
Regulations	34
Miscellaneous	5
Total	163

During 1979, the EP/EO Division developed regulations implementing the Employee Retirement Income Security Act of 1974 (ERISA) and the Tax Reform Act of 1976. Regulations were published in proposed, temporary or final form on such matters as the requirements for establishing employee stock ownership plans (ESOPs) and making of loans, ESOP requirements for taxpayers electing 11 percent investment credit, funding rules and coverage and eligibility rules for minimum participation standards for employeeplans and definition of and minimum distribution rules for private foundations.

# **General Legal Services**

The General Legal Services Division represents the IRS in labor cases, such as impasse proceedings, unfair labor practices, arbitration hearings and serves as a member of and counsel to management teams negotiating individual and multi-unit labor agreements. The Division also provides, where appropriate, assistance to IRS employees and officials who are sued for damages in actions taken in the due performance of official duties. These attorneys also represent the IRS in adverse action and discrimination proceedings, and the Director of Practice in the Office of the Secretary of the Treasury concerning disciplinary actions brought against tax practitioners. Advice is provided to the IRS concerning government contracts, tort claims, forfeitures, Inspection Service actions and other matters not directly involving federal taxes. The director acts on behalf of the Chief Counsel as the Deputy Counselor for rendering advice and guidance to the IRS and Chief Counsel's office on conflict of interest and issuing authoritative interpretations of the employee rules of conduct. The director is the designated agency official for the IRS and Chief Counsel's office under the Ethics in Government Act of 1978.

The attorneys tried 114 cases with 862 hours of trial time for 1979. All litigation in the personnel and labor areas increased substantially this year and questions involving matters of ethics rose sharply due to the enactment of the Ethics in Government Act of 1978. Therefore, the Division took on the responsibility of reviewing the financial disclosure statements of IRS and Counsel officials required to file under that Act.



# **General Litigation Cases Received**

Types of Cases-	44=-	
Regions:	1978	1979
Bankruptcy Act	0.404	0.404
Proceedings	2,194	2,104
Miscellaneous	70	70
Insolvencies	70	70
Decedents' Estates	424	386
Suits to Collect Taxes	750	633
Section 2410 (28 U.S.C 2	410):	
Interpleaders	274	302
Others	237	243
Injunctions	163	146
Disclosure and Testimony	609	461
Summons Cases	6,506	6,799
Erroneous Refund Suits	34	31
Miscellaneous		
Court Cases	1,025	1,357
Advisory Opinions	4,774	4,870
Tax Return Preparers:		
Advisory Opinions	8	12
Court Cases	1	
Total All Regions	17,069	17,421
National Office:	1978	1979
Appeals	168	226
Advisory	392	324
Other Centralized Cases*	11	13
Total National Office	ª571	563
Total All Regions & National Office	P17,640	17,984
Includes Railroad Reorganization	and Action	s for In-

Includes Railroad Reorganizations and Actions for Injunctions and/or Declaratory Relief.
 Revised, International Operations no longer handled in

# **General Litigation**

The General Litigation Division furnishes legal advice to the IRS in connection with the collection and internal assessment procedures relating to federal taxes and assists the Department of Justice in the prosecution and defense of suits to collect taxes, suits to recover erroneous refunds, proceedings under the Bankruptcy Act and other insolvencies, civil enforcement of summonses and injunctions and declaratory judgment actions. It furnishes legal services and informal advice to IRS district offices, and to the Assistant Commissioners for Compliance and for Taxpayer Service and Returns Processing.

On Nov. 6, 1978, the Bankruptcy Reform Act of 1978 was signed into law, effective Oct. 1, 1979. The Act is a comprehensive revision of bankruptcy law. Over the past four years personnel of the Division assisted in the development of this important legislation.

The Bankruptcy Act will have a profound impact upon the United States' priorities and right of collection of tax debts from the bankrupt taxpayer both in and outside bankruptcy. It will also cause substantial changes in the present collection procedures in bankruptcy proceedings.

# Interpretative

The Interpretative Division provides legal assistance to the Assistant Commissioner for Technical in the issuance of letter rulings to taxpayers, technical advice to IRS personnel and revenue rulings and revenue procedures to guide the general public. Interpretative also provides legal assistance to other divisions in the Chief Counsel's office in establishing litigating positions and in coordinating these positions with the ruling positions of the IRS except in cases involving employee plans, exempt organizations and certain general litigation matters.

# Legislation and Regulations

The Legislation and Regulations Division represents the Commissioner and the IRS in tax legislative matters, other than those relating to employee plans and exempt organizations. Division attorneys also provide the Treasury

# Receipt and Disposal of General Litigation Cases National and Regional

Status	Court	Non-Court	Total
Pending October 1, 1978	<sup>8</sup> 10,115	<sup>9</sup> 1,736	11,851
Received during year	12,317	5,667	17,984
Disposed of	11,991	5,731	17,722
Pending September 30, 1979	10,441	1,672	12,113

Revised, 18 cases transferred from Non-Court status to Court status.

Department's Assistant Secretary for Tax Policy with technical assistance in developing and drafting internal revenue legislation and trunish assistance to congressional staffs in drafting committee reports on tax legislation.

Legislation and Regulations Division attorneys draft proposed regulations, other than regulations that involve employee plans and exempt organizations and represent the IRS in negotiating and dratting tax treaties with toreign governments. Working closely with IRS officials, attorneys participate in preparing and reviewing tax forms and instructions, hold hearings on proposed regulations, evaluate suggestions by IRS personnel and others for regulatory changes, and review publications issued for the guidance of tax-payers and IRS officials.

During 1979 the Division developed regulations to implement the Tax Reform Act of 1976 and began to develop regulations to implement the Revenue Act of 1978, the Energy Tax Act of 1978 and the Foreign Earned Income Act of 1978. A substantial number of

these and other projects were published either as proposed, temporary or final regulations. These projects included regulations relating to the targeted jobs tax credit, residential energy credit, investment credits for regulated public utilities and movies, group term life insurance with permanent benefits, arbitrage bonds, definition of 'airport' in the municipal bond context and LIFO inventory conformity requirements. Other regulation projects concerned limitation of losses to amounts at risk, real estate investment trusts. foreign tax credit, exclusion and deduction for taxpavers living and working abroad, investments in U.S. property by controlled foreign corporations, original issue discount on short-term obligations and bad debts reserves for savings and loan associations filing consolidated returns. Also included are farm and real property valuation rules for estate tax, generation-skipping transfers, advance payments of earned income credit, exemption from excise tax for certain alcohol fuels. reporting on bearer certificates and combined annual wage withholding.

# Receipt and Disposal of Legislation and Regulations Division Cases

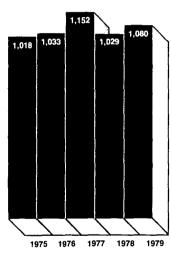
Type of Case	Pending 10/1/78	Received	Disposed	Pending 9/30/79
Legislation	94	73	112	55
Regulations	303	139	123	319
Miscellaneous	66	80	68	78
Total	463	292	303	452

# **Tax Litigation**

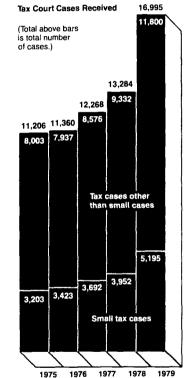
The Tax Litigation function provides legal services in connection with all actions brought in the United States Tax Court. Trial of Tax Court cases is generally the responsibility of attorneys in the field offices. Attorneys in the Tax Litigation function perform all legal services for the IRS in connection with suits brought by taxpayers in the United States District Courts and the Court of Claims for refund of taxes and for certain declaratory judgments. They determine the legal position of the IRS in such suits and make recommendations to the Department of Justice, which handles the trial of cases.

The Tax Litigation Division in the National Office determines and coordinates the legal po-

**Refund Litigation Cases Received** 



sition of the IRS to assure uniformity and consistency in all such cases in litigation. It also serves as legal advisor to the directors of the Appeals and Examination Divisions. The attorneys in the field offices serve as legal advisers to the Appeals offices, district directors, service center directors, and the Director of the Office of International Operations, and review certain categories of statutory notices of refund claim disallowances, notices of deficiency and determination letters in nondocketed cases.



# Tax in Litigation-Tax Court Cases

(In thousands of dollars)

			All Tax Co	uri Cases	2		Small Tax Cases			
Status	Number	Taxes and f	Penalties	Overpa	yments	Number	Taxes and Penalities		Overpayments	
	of Cases	in Dispute	Deter- mined	Claimed	Deter- mined	Of Cases	in Dispute	Deter- mined	Claimed	Oeter- mined
Pending										
10/1/78	23,167	\$3,262,216		\$278,537		3,503	\$2.551		\$23	
Received	16,995	1,037,187		11,357		5,195	4,969		52	
Disposed <sup>3</sup>	12,844	591,920	\$207,678	16,674	\$7,976	4,248	2.970	\$1.624	53	\$26
Recovery Rate <sup>4</sup>			35.1%		47.8%			54.7%		49.1%
Pending										-0,
9/30/79	27,318	3,707,483		273,220		4,450	4,550		22	

<sup>1</sup>Does not include an inventory of non-deficiency cases consisting of 46 cases pending 10/1/78, 65 receipts, 41 disposals, and 70 cases pending 09/30/79.

<sup>2</sup>Includes both small tax cases and other.

Includes both small tax cases and other.
3 Disposals include cases tried, settled, and dismissed.
Some of the determined amounts are for cases which were subsequently appealed.

4Amount determined expressed as percentage of Amount Asserted or Claimed. These amounts do not include proposed assessments which are agreed to by the texpayer at District or Appliate conferences. In the case of a claimed overpayment the Recovery Rates shown above represent the portion of the amount in dispute which was refunded to the texpayer.

# **Appellate Court Case Record**

(Decisions-Refund Litigation and Tax Court Cases)

Court		Gow	For the		inst the	ar Ags	artly for d Partly linst the
	Total	No.	*	No.	*	No.	%
Courts of Appeals	189	144	76.2	34	18.0	11	5.8
Originally tried in Tax Court	'113	94	83.2	10	8.8	9	8.0
District Courts	276	50	65.8	24	31.6	2	2.6
Supreme Court	3		66.7	1	33.3		

<sup>1</sup>Of the cases originally tried in Tax Court, the Courts of Appeals rendered 113 opinions in 158 dockets, including 120 dockets for the government, 15 dockets against the government, and 23 dockets partially for the government.

<sup>2</sup>Of the cases originally tried in District Courts, the Courts of Appeals rendered 76 opinions in 91 cases, including 59 cases for the government, 27 against the government, and 5 partially for the government.

# **Appendix**

# **Trial Court Case Record**

(Opinions Rendered-Refund Litigation and Tax Court Cases)<sup>1</sup>

								Tax C	ourt*		
Action		Cou		District Courts		Small Tax Cases		Other		Total	
		1978	1979²	1978	19793	1978	19794	1978	1979 5	1978	1979
Decided in favor of Government	-Number -Percent	30 63.8%	20 50.0%	216 62.8%	146 60.3%	262 54.0%	347 55.2%	271 47.9%	325 49.8%	533 50.7%	672 52.5%
Decided in favor of Taxpayer	-Number -Percent	12 25.5%	15 37.5%	90 26.2%	69 28.5%	50 10.3%	62 9.9%	66 11.6%	65 10.0%	116 11.0%	127 9.9%
Decided partially for the Taxpayer and partially for the Government	-Number -Percent	5 10.6%	5 12.5%	38 11.1%	27 11.2%	173 35.7%	219 34.9%	229 40.5%	262 40.2%	402 38.3%	481 37.6%
Total Opinions		47	40	344	242	485	628	566	652	1,051	1,280

Related Cases are reflected as one opinion.

240 opinions in Court of Claims involving 42 cases.

3242 opinions in District Courts involving 266 cases.

4528 Tax Court opinions involving 653 Small Tax Cases.

5652 Tax Court opinions involving 837 cases other than Small Tax Court Cases.

On cases for which decisions were entered during the fiscal year.

# Tax in Litigation—Refund Suits

(In thousands of dollars)

	0	istrict Cou	rts	C	ourt of Cla	ims	Total		
Status	Number of Cases	Amount in Dispute <sup>3</sup>	Amount in Sult*	Number of Cases	Amount In Dispute <sup>3</sup>	Amount In Suit	Number of Cases	Amount in Dispute	
Pending 10/01/78	2,775	\$648,653		751	\$617,705		3,526	\$1,266,358	
Received	915	84,978		165	152,422		1,080	237,400	
Disposed <sup>2</sup>	758	228,735		123	21,905		881	250,640	
Amount in Suit <sup>4</sup> Amount not			\$214,856			\$18,842			\$233,698
Refunded <sup>5</sup>			196.851			9,956			206,807
%Not Refunded			91.6%			52.8%			88.5%
Pending 9/30/79	2,932	504,896		793	748,222		3,725	1,253,118	

Cases in Courts of Appeal and the Supreme Court are included under the columns representing the court of origin.

<sup>2</sup> Disposals include cases tried, settled, and dismissed. Amount in dispute includes claims for refund of taxes. penalities and interest, and counterclaim amounts.

<sup>4</sup>Amount of taxes, penalties and assessed interest sought

as a refund.

That portion of the amount sought as a refund, which

was not refunded to the taxpayer.

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Table 1.—Internal revenue collections by sources and by internal revenue regions districts, States, and other areas (in thousands of dollars)

		Total internal				ome and employme	ent taxes	
nternal revenue regior ther areas ! (Bistes re listricts indicated in po ther Sistes shown at I	es, districts, States and presented by single grantheses, totals for sottom of table)	collections	Corporation Income tax <sup>2</sup>	Total	income tax not withheld and SECA 245	income tex withheld end FICA ***	Ratiroad Ratirement	Unemploym Insurance
		(1)	(2)	(3)	(4)	(5)	(6)	
United States, to	(See (c) below). (Mars). (Mars). (See (c) below). (See (c) below). (See (c) below). (See (c) below). (Connecticut). (Connecticut). (New Hampsters). (Fibode Stand). (Maryland & D.C.). (New Jersy).	480,412,185	71,447,576	364,395,731	61.248.359	297.823.479	2,365,893	2,958,0
Vorth-Atlantic Region		78,985,867	15.334.491	58.886.673	7.780.367	50,522,693	71.216	512,1
Albany	(See (C) below)	4,090,616 1,144,273	564,630 141,672	3,493,826 969,324	313,110 197,823	3,148,467 751,903	8,337 9,808	25,9
Roston	(Massachusetts)	11,311,660	1,833,758	9,064,820	1,350,883	7,618,860 7,618,860	9,808 13,574	9,7 81,5
Brooklyn	(See (c) below)	7,195,035	655.117	6,176,732	1,409,693	4.682.757	29,588	54.6
Buffalo	(See (c) below)	7,047,046	1,313,333	5,437,441	758,003	4,630,167	479	48,
Hertford?	(Connecticut)	508,555 9,108,138	54,829 1,788,687	441,348 6.904,357	101,796 1,118,004	334,664	635 484	4,2
Manhattan	(See (c) below)	33,467,702	8.493.122	23.869.980	2 129 284	5,728,454 21,532,695	7,547	57, 200,
Portsmouth	(New Hampshire)	1,286,685	192,526	1,041,728	208,161	→ R23.369	50	10,
Providence	(Rhode tsiand)	1,826,157 64,879,788	296,818	1,487,119	193,631	1,273,556	714	19,
Bethmore !	(Maryland & D.C.)	13,111,071	8,484,301 1,510,482	<b>52,709,871</b> 10,960,465	7,548,660 1,444,840	43,965,175 9,188,422	792,352 268,504	<b>403</b> , 58,
Newark *	(Maryland & D.C.) (New Jersey). (See (e) below). (See (e) below). (Virginia). (Delaware). (Georgia). (Alahama).	16,775,446	2,401,588	13,659,428	2,076,197	11.464.556	610	118.
Philadelphia	(See (#) below)	14,624,529	1,774,560	12,155,416	1.728.867	9 941 901	388,438	96,
Pittsburgh	(See (e) below)	10.324,276 7.626,933	1,240,730 923,558	6,541,396 5,838,185	959,249 1,172,012	7,479,909	33,131	69,
Witminator	(Delaware)	7,626,933	923,558 613,384	5,838,185 1,554,981	1,172,012 167,495	4,515,581 1,374,805	101,668	48,
Southeast Region		44,168,204	5.934.700	34 789 350	8,007,122	28.313.310	104,422	12. <b>344</b> ,
Atlanta	(Georgia)	7,314,748	1,009,949	5 725 285	957,521	4,705,439	3,589	58,
Birmingham	(Alabama)	4,130,524	482,660	3.465.952	686,819	2,741,416	2,814	34,
Greenshorn	(North Carolina)	3,030,602 8,936,422	398,836	2,560,693	489,668	2,042,526	636	27.
Jackson	(Mississippi)	8,936,422	1,494,973 193,531	5,932,875 1,509,270	1,069,619 435,874	4,796,409 1,056,225	387 1,016	66. 16.
Jacksonville*	(Flonda)	13,328,584	1,599,045	10 883 84B	3,379,763	7,313,514	95,717	94
Nashville •	(Tennessee)	5,669,707 70,938,698	755,715	4,691,426 55,480,282	987,858	3,657,781	263	45
Cincinnett	M (4) L-1	70,938,698	10,959,787	55,480,282	6,945,505	47.883.987	216,747	434
Cleaning	(Guelvere) (Gaelvere) (Alaborne) (Alaborne) (Alaborne) (Authorne) (South Carcinne) (North Carcinne) (North Carcinne) (North Carcinne) (Massassippi) (Florida) (See (d) below) (Machigani)	11,300,710	2.153,764 2,231,868	8,710,584 12,824,157	1,062,556 1,436,170	7,481,851 11,278,631	89,080	77
Detroit	(Michigan)	26 684 078	4,712,810	20,815,212	1,994,842	18,623,992	9,714 34,046	99 182
Indianapolis	(Indiana)	9,820,127	1.061,722	8.273,167	1,368,016	6,843,488	7,994	53
Louisville	(Kentucky)	5,271,999	615,880	3,312,156	756,162	2,452,222	75,732	28
Parkersburg	(West Virginia)	1,770,674	183,742 12,122,620	1,525,005	327,759	1,183,825	181	13,
Aberrisen	(South Dakota)	72,634,682 670,968	12,122,829 56,338	57,048,522 588,842	9,099,090 194,342	<b>45,714,889</b> 389,649	768,799	465,
Chicago I	(See (b) below)	28.175.561	5,150,687	21,608,111	2,832,274	18,347,354	244,482	184
Des Moines	(lowa)	4,081,369	582,182	3.353 635	1,031,058	2,295,642	951	25
Fargo	(North Dakota)	761,019	58,295	673,481 6,783,583	222,652	445,629	10	5.
Milwaukse	(Wisconsin)	8,777,267 2,976,048	1,582,513 361,767	6,783,583	983,600	5,738.667	1,530	59
St. Louis	(Mussouri)	11.581.460	1.658.504	2,471,802 9,314,948	539,415 1,370,414	1,790,575 7,712,877	124,270 158,288	17. 73.
St. Paul	(Minnesota)	10,353,662	1,773,825	8,281,279	998,789	6,968,102	232,067	62,
Springfield	(See (b) below)	5,257,330	898 710	3.990.841	928.544	3.026.374	5,198	32.
Couttrivest Region	(Many Manylan)	<b>54,945,244</b> 1,240,358	0,144,448	43,499,574	9,223,079	33,694,289	232,468	349,
Austin *	(See (f) below)	18.176.745	111,786 2,982,404	1,095,110 13,805,049	257,843 2,580,697	828,216 11,074,376	74 44,673	8, 105,
Cheyenne	(Wyorning)	640,595	64.452	528 556	181.425	342.914	44,073	4,
Dallas	(See (f) below)	11,685,743	2.028.931	8,949,911	181,425 2,212,681	6,642,192	13,943	81,
Denver	(Colorado)	6,730,541	511,222	5,911,436	853,395	4,999,834	23,019	35.
New Orleans	(I nutriana)	. 2,018,855 5,486,733	262,381 777,406	1,677,022 4,557,053	471,400 1,045,002	1,186,988 3,472,761	1,286	17
Oktahoma City	(Oktahoma)	5.029.767	868 943	3.742.180	831,224	2,877,655	1,712 219	37, 33,
Wichita	(Kansas)	3,935,906	536 923	3 233 258	789 413	2.269.353	147,540	26.
Vestern Region		72,785,173	10,243,350	59,121,624	11,554,825	48,890,351	176,783	499.
Anchorage	(Iriaho)	. 796.222 1.312.977	44,035 154,326	737,293 1,137,424	118,234	614,433		4.
Heiena	(Iuano)	1,312,977	154,326 66,777	1,137,424 726.078	212,953 232,179	912,377	847	11
Honolulu	(Hawaii)	1,455,226	199,747	1,221,240	239,031	487,337 972,212	635	5. 9.
Los Angeles	(See (a) below)	28,142,791	4,438,815	22,415,410	4.368.465	17,848,418	896	197
Phoenix	(Arizona)	3,261,982	369,716	2,816,686	618,422	2.171 187	468	26,
Reno	(Vietoria)	. 4,863,870 1,471,345	807,356 176,663	3,868,784 1,254,126	792,010 314,888	3,039,675	2,823	34.
Salt Lake City	(Nevada)(Utsh)(See (a) below)	1,607,724	184,988	1.398.711	314,888 250,468	927,356 1,121,360	1801	11, 13,
San Francisco	(See (a) below)	21,415,322	2.865.834	17,191,014	3,122,017	13,768,002	168,447	134.
Seattle	(Washington)	7,629,350	935,093	6.366.657	1.286.158	5.029,995	862	49,
of International	(Washington) Operations	2,127,901	160,462	1,726,656	382,348	1,337,452	4,811	16,
Puerto Hico		682,166 1,445,735	15,624 144,838	451,108 1,275,548	24,146 344,200	411,725 925,727		15,
			177,000	1,210,040	J-1,200	920,121	4,811	
Federal tax deposits *	I, and excess FICA credits **	193,017	38,731 44,778	198,040 721,365	721,365	265,381	295	-67,
Transferred to Govern	ment of Guarn	766,144	44,778	-14,480	721,365	-14,480		
Withheld taxes of Fede Clearing account for E:	nent of Guarn ral employees coise taxes-aviation fuel and	228,958		228,958		228,958		
oil-Air Force and Na	y	15						
Presidential Election Fu	ınd ''	. 35,934		35,934		35,934		
Earned Income Credits	4	. 5,443		5,443 -81		5,443 -81		
	Totals for States not show					-61		
	(a) Castornia(b) Winois	. 49,558,113	7,304,649	39,606,424	7,490,483	31,514,420	169,345	332
	(b) Winois	33,432,890	7,304,649 6,049,397	25,598,952	3,758,818	21,373,728	249,680	216
	(c) New York(d) Ohio	51,800,399	11,026,202	38,977,978	4,610,090	33,992,086	45,952	329.
			4,385,632	21,534,742	2,498,726	18,760,481	98,794	176.
	(a) Oncombination	. 27,411,821	4,303,032	20,004,142	0,700,720	10,700,401	90,794	
	(d) Ohio	24,948,805 29,862,488	3,015,290 5,011,334	20,696,812 22,754,959	2,688,117 4,793,379	17,421,810 17,716,567	421,589 58,616	165,3 186,3

Table 1.—Continued (In thousands of dollars)

Noorth-Allemide Region Aubany Augusta Augusta Brooklyn Burland Burland Burland Hartford Hartf	seminal by simple influence to the seminal by simple influence to the seminal by	5,344,179 8,91,891 199,672 196,782 199,672 196,698 176,698 14,285 14,285 14,285 14,285 14,285 14,285 14,285 152,038 141,734 136,125 152,038 141,734 156,125 152,038 157,038 157,038 157,038 157,038 157,038 157,038	(9) 174,899 12,216 1,299 1,291 1,490	Excise Excise State 1	Total (sum of columns 12,18 and 21) (11) (11) (11) (12) (13) (14) (15) (15) (15) (15) (15) (15) (15) (15	70tal (12) 3,945,034 411,820 411,820 5,552 141,276 12,943 3,267 125,661 3,267 125,681 3,080 73,185 3,076 74 143,827 15,080 3,080 3,080 3,080 3,080 3,080 3,080 3,080 3,080 4,0	D D D D D D D D D D D D D D D D D D D	Do- meetle <sup>14</sup> (14) 3,212,731 21,283 3,11,283 12,632 12,639 12,639 12,639 12,639 12,639 12,639 12,639 12,639 12,639 12,639 13,770 18,197 18,198 18,188 18,288 18,188 18,288 14 18,883 14 18,883 18,88	Recttl-	Cocupa- Bonal 18 (16) 18,706 2,313 2,313 391 304 346 71 309 315 76 327 552 447 2,023 337 106	Other 15 62 62 9 9 3 3 6 6 6 1 1 1 1 1
other areas (States repres districts inticised in parent districts inticised in parent districts and the state of the districts and the state of the North-Atlanda Region Albury Augusta Boston Burland Burlan	seminal by simple influence to the seminal by simple influence to the seminal by	5,344,176 851,881 19,672 17,060 160,959 17,090 108,476 288,5365 136,1365 136,125 152,638 141,777 138,136 136,125 152,638 141,777 153,134 155,963 136,125 152,638 141,777 153,134 155,963 136,125 152,638 141,777 152,638 141,777 152,638 141,777 152,638 141,777 152,638 141,777 152,638 141,777 152,638 141,777 152,638 141,777 152,638 141,777 152,638 141,777 152,638 141,777 152,638 141,777 152,638 153,6	(9) 174,899 174,899 1299 132,316 1,949 1,949 1,644 1,646 1,446 1,446 1,755 1,251 1,251 1,251 1,251 1,171 1,1	(sum of Columns 11, 25, 29, 31, 32, 32, 32, 32, 32, 32, 32, 32, 32, 32	columns 12, 18 and 21) (11) (11) (11) (11) (11) (11) (11)	3,945,034 411,820 411,820 411,820 141,276 12,943 3,552 141,276 12,943 3,267 125,561 125,561 135,030 125,73 185,030 107,64 141,821 141,	(Coñscisde Customs) (13) 588,667 197,036 73,791 123,246 61,339 61,339 54,771 3,169	3.212.731 211.231 3.3119 66.296 12.639 125.867 13.170 584.773 159.451 218.197 133.643 7.2613 2.869 18,118 3.2 4.891 18,118 4.891 18,118	18,868 1,177 40 800 317 2164 1,036 1	18,706 2,313 2,44 143 304 346 64 1,903 315 76 542 441 330 207 47 2,023 337 106	62 
Neorth-Atlantic Region Abbry Abbry About Brooklyn Burtisto Protenouth Bertisto Bertisto Burtisto	(See (c) below). (Mere). (Mere). (Mere). (Mere). (Mere). (Mere). (See (c) below). (See (c) below). (See (c) below). (Connecticut). (Connecticut). (Connecticut). (Phode Island). (Phode Island). (Phode Island). (See (c) below). (Phode Island). (See (d) below). (Connecticut). (See (d) below). (Connecticut).	8,344,178 851,891 19,672 17,260 12,699 78,039 7,790 108,476 288,535 14,255 31,541 604,734 136,125 14,239 141,239 152,039 141,239 152,039 141,239 152,0	174,899 32,315 1,299 33,261 6,548 1,647 1,640 14,406 17,520 17,3161 1,207 1,20	19,049,504 1,880,887 19,040 19	5,647,924 623,634 440 3,578 154,629 154,629 125,629 125,629 237,912 241,023 287,045 188,179 83,009 32,611 377,358 183 177,377 183,516	2,945,034 411,820 2441,820 3,552 141,273 3,552 12,943 122,561 12,943 123,561 123,561 123,761 123,761 135,030 173,185 3,076 4,487 145,520 3,273 145,520 3,530	596,867 197,038 73,791 123,246 61,339 61,339 54,771 3,169	3.212,731 211,293 1 3.319 66,296 12,639 125,867 3,170 584,773 159,451 218,197 133,643 72,613 2,859 86,891 18,112 14,884 88	18,868 1,177 40 8000 317 20 4,381 1,038 943 2366 83	18,706 2,313 244 173 391 304 346 71 309 315 76 84 1,905 327 552 441 330 207 47 2,023 337 106	99 33 66 53
Neorth-Atlantic Region Abbry Abbry About Brooklyn Burtisto Protenouth Bertisto Bertisto Burtisto	(See (c) below). (Mere). (Mere). (Mere). (Mere). (Mere). (Mere). (See (c) below). (See (c) below). (See (c) below). (Connecticut). (Connecticut). (Connecticut). (Phode Island). (Phode Island). (Phode Island). (See (c) below). (Phode Island). (See (d) below). (Connecticut). (See (d) below). (Connecticut).	851,861 19,672 17,203 129,412 156,958 7,790 108,475 288,535 304,135 136,135 13	32,115 1,299 1,313 3,261 6,348 1,847 1,848 1,405 1,405 1,7,311 3,561 2,572 1,422 3,256 1,422 3,256 1,422 1,999 2,199 10,120 10,120 1,999 10,120 1,999 10,120 1,999 10,120 1,999 11,999 12,151 1,999 12,151 1,999 12,151 1,999 12,151 1,999 12,151 1,999 12,151 1,999 12,151 1,999 12,151 1,999 12,151 1,999 12,151 1,999	1,889,487 11,189 15,781 199,880 216,539 302,382 90,7,991 10,159 2,883,588 559,219 572,480 467,527 772,480 477,247 477,777,880 589,219	623,634 0 3,578 154,895 15,491 144,620 15,72 126,582 143,629 143,629 227,045 241,023 227,045 23,917 83,006 32,611 377,358 53,227 770 98,335 770 98,335 177,377 83,583	411,820 2,3522 141,278 346 12,943 346 123,543 123,543 123,543 124,407 123,543 135,030 73,185 3,076 47 143,821 185,220 3,076 47 143,821 3,076 47 143,821 3,076 47 143,821 3,076 47 143,821 3,076 47 143,821 3,076 47 143,821 3,076 47 143,821 3,076 47 143,821 3,076 47 143,821 3,076 47 143,821 3,076 47 143,821 3,076 47 143,821 3,076 47 143,821 3,076 47 143,821 3,076 47 143,821 3,076 47 143,821 3,076 47 143,821 3,076 47 143,821 47 14	73,791 123,246 61,339 61,339 54,771 3,169	211,293 3,319 66,266 12,639 125,867 125,867 13,170 586,773 13,643 12,613 12,613 2,669 86,851 11,14 8	1,177 40 800 317 20 4,381 1,038 943 236 53 3	2,313 244 173 391 304 346 71 309 315 76 84 1,905 552 441 330 207 47 2,023 337 106	9 3 6 53 12
Neorth-Atlantic Region Ablany Ablany Adjust Brooklyn Burlisto Burl	(See (c) below). (Mere). (Mere). (Mere). (Mere). (Mere). (Mere). (See (c) below). (See (c) below). (See (c) below). (Connecticut). (Connecticut). (Connecticut). (Phode Island). (Phode Island). (Phode Island). (See (c) below). (Phode Island). (See (d) below). (Connecticut). (See (d) below). (Connecticut).	851,861 19,672 17,203 129,412 156,958 7,790 108,475 288,535 304,135 136,135 13	32,115 1,299 1,313 3,261 6,348 1,847 1,848 1,405 1,405 1,7,311 3,561 2,572 1,422 3,256 1,422 3,256 1,422 1,999 2,199 10,120 10,120 1,999 10,120 1,999 10,120 1,999 10,120 1,999 11,999 12,151 1,999 12,151 1,999 12,151 1,999 12,151 1,999 12,151 1,999 12,151 1,999 12,151 1,999 12,151 1,999 12,151 1,999 12,151 1,999	1,889,487 11,189 15,781 199,880 216,539 302,382 90,7,991 10,159 2,883,588 559,219 572,480 467,527 772,480 477,247 477,777,880 589,219	440 3.578 154,695 15,441 144,820 72 22,125,588 143,629 26,302 6.070 831,912 241,023 287,045 188,179 63,061 32,611 37,735 43,729 770 98,335 197,737 183,179 98,335 197,737	245 3,532 141,276 12,943 346 71 126,493 123,561 3,267 84 654,467 223,281 219,787 135,030 73,185 3,076 47 143,821 18,520 3,321 3,321 3,321 3,321 3,321 3,321 3,321 3,532 3,09 100 55,442	73,791 123,246 61,339 61,339 54,771 3,169	211,293 3,319 66,266 12,639 125,867 125,867 13,170 586,773 13,643 12,613 12,613 2,669 86,851 11,14 8	1,177 40 800 317 20 4,381 1,038 943 236 53 3	2,313 244 173 391 304 346 71 309 315 76 84 1,905 552 441 330 207 47 2,023 337 106	3 6 53 12
Augusta Buffelor Buffelor Buffelor Buffelor Harflord Harflord Forstmouth Providence Betting Providence Betting Providence Betting Prisbuptin Betting Prisbuptin Richmord Prisbuptin Boutifeed Region Boutifeed Region Boutifeed Region Boutifeed Region Countries Birmroylam Countries Countri	(Marris) (Massachusetts) (Massachusetts) (Gos (C) below) (Vermoni) (Connectcus) (See (C) below) (Vermoni) (Connectcus) (See (C) below) (Pinde tisend) (Pinde	17,203 129,412 156,959 78,008 77,790 108 876 288,535 14,255 152,038 155,203 33,604 75,503 33,604 76,579 26 (075,504) 156,754 157,504 1	313 3,261 6,348 1,847 90 14,406 17,21 14,406 17,21 1,422 21,120 1,422 21,120 1,422 21,120 1,190 1,1947 1,947 1	15,761 280,410 199,830 216,589 302,382 302,382 302,382 302,382 302,382 302,382 402,383 403,383	3.578 154,895 15,441 144,820 125,588 143,629 283,912 281,023 281,012 281,012 281,013 32,611 3	3,532 141,278 12,943 346 71 126,493 123,561 3,267 854,407 223,281 219,787 135,030 73,185 3,076 47 143,821 18,520 3,321 251 309 100 56,442	123,246 61,339 61,339 54,771 3,169	66,296 12,639 125,867 1 3,170 586,773 159,451 218,197 133,643 72,613 2,683 2,683 18,118 32 114 48	317 20 4,381 2,164 1,038 236 83 3 3	391 304 346 71 309 315 76 84 1,905 327 552 441 330 207 2,023 337 106	3 6 53 12
Mish-Attamic Region Newark* Newark* Philadeophia Bettimore Newark* Philadeophia Richmond Winnington Rothmond Minington Rothmond Generation Jackson Jackson Jackson Jackson Jackson Jackson Detroit Cileratia C	(Maryland & D.C.) (New Jersey) (See (e) below) (See (e) below) (Virginia) (Delawara) (Georgia) (Alaberna) (South Carolina)	129,459 78,038 7,790 100,476 288,535 14,265 31,541 804,734 136,125 152,638 141,777 71,298 89,475 13,425 53,633 34,776 579 574,221 61,237 72,237 72,319 198,198	3,261 6,348 1,847 90 4,256 14,466 175 173 13,51 1,622 3,257 1,082 21,120 1,999 10,120 1,947 1,94	280,410 199,880 216,587 4,499 302,362 801,659 37,989 2,883,588 500,418 500,418 500,418 772,460 34,657 2,737,960 501,662 124,173 36,987 1,429,986 1	154,695 15,441 144,820 72 125,588 143,622 28,362 28,362 287,045 287,045 188,179 33,006 32,611 43,77,354 53,222 3,593 77,378 83,173 77,378 197,737 83,006	141,276 12,943 346 71 126,493 123,561 3,267 84 654,407 223,281 219,787 135,030 73,185 3,076 47 143,821 18,520 3,321 251 309 100 56,442	123,246 61,339 61,339 54,771 3,169	66,296 12,639 125,867 1 3,170 586,773 159,451 218,197 133,643 72,613 2,683 2,683 18,118 32 114 48	317 20 4,381 2,164 1,038 236 83 3 3	391 304 346 71 309 315 76 84 1,905 327 552 441 330 207 2,023 337 106	3 6 53 12
Mish-Attamic Region Newark* Newark* Philadeophia Bettimore Newark* Philadeophia Richmond Winnington Rothmond Minington Rothmond Generation Jackson Jackson Jackson Jackson Jackson Jackson Detroit Cileratia C	(Maryland & D.C.) (New Jersey) (See (e) below) (See (e) below) (Virginia) (Delawara) (Georgia) (Alaberna) (South Carolina)	78,038 7,790 108,476 288,535 31,255 11,255 136,4734 136,125 152,038 141,71,298 89,475 13,427 703,838 76,579 26,075 376,795 574,221 12,257 17,2	1,847 90 4,256 14,405 17,511 3,551 2,572 5,392 1,422 3,256 1,022 2,611 482 2,190 10,120 1,947 22,983 1,947 1,925 13,497	216.567 4.499 302.362 801.659 37.991 10.159 2.833,588 500.418 559.219 547.385 469.429 77.24.60 34.657 2.737,990 24.551 42.776 160.939 3.921,471 327,972	144,820 72 126,588 143,629 28,302 6,070 81,912 241,023 287,045 188,179 83,006 32,611 48 377,358 52,222 3,593 183,516 183,516 1,538,155	346 71 126,493 123,561 3,267 84 654,407 223,261 219,787 135,030 73,185 3,076 47 143,821 18,520 3,321 251 309 100 56,442	61,339 61,339 54,771 3,169	125,867 3,170 588,773 159,451 218,197 133,643 72,613 2,869 86,891 18,118 31 114 8	20 4,381 2,164 1,038 943 236 53 53 3	346 71 309 315 76 84 1,905 327 552 441 330 207 47 2,023 337 106	3 6 53 12
Mish-Attantic Region  Newark :  Newa	(Maryland & D.C.) (New Jersey) (See (e) below) (See (e) below) (Virginia) (Delawara) (Georgia) (Alaberna) (South Carolina)	7,790 108,476 288,535 11,261 804,734 136,125 152,638 141,771 713,938 33,604 76,753 36,675 56,679 57,257 10,427 76,757 76,	90 4,256 14,406 175 520 17,311 3,551 1,422 3,256 1,082 21,120 2,811 1,771 482 2,199 2,190 10,120 1,947 21,935 13,497 13,497	4,499 302,362 801,659 37,991 10,159 2,833,588 500,418 559,219 547,383 469,429 74,647 2,737,680 501,662 24,551 452,478 160,939 24,551 452,761 160,939 3,221,471 327,972	72 126,588 143,629 28,302 6,070 831,912 241,023 287,045 188,179 83,006 32,611 48 377,358 53,222 3,593 183,516 183,516 1,538,155	71 126,493 123,561 3,267 84 854,407 223,281 219,787 135,030 73,185 3,076 47 143,821 18,520 3,321 251 309 100 56,442	61,339 61,339 54,771 3,169	1 3,170 586,773 159,451 218,197 133,643 72,613 2,869 86,891 18,118 32 1	20 4,381 2,164 1,038 943 236 53 53 3	71 309 315 76 84 1,905 327 552 441 3300 207 47 2,023 337 106	3 6 53 12
Mish-Attantic Region  Newark :  Newa	(Maryland & D.C.) (New Jersey) (See (e) below) (See (e) below) (Virginia) (Delawara) (Georgia) (Alaberna) (South Carolina)	288,535 14,265 31,541 904,741 136,125 152,638 141,771 71,298 89,475 13,427 703,437 703	14,406 175 520 17,315 3,581 2,572 5,392 1,422 3,256 1,082 21,120 1,771 482 2,199 2,190 10,120 10,120 10,947 22,935 13,497 13,497	302,362 801,659 37,991 10,159 2,823,588 500,418 559,219 547,385 469,429 772,460 34,657 2,737,980 501,662 124,178 36,987 1,429,996 24,551 458,776 160,939 3,921,471 327,972	143,629 28,302 6,070 831,912 241,023 287,045 188,179 83,006 32,611 48 377,358 53,222 3,593 183,516 193,516 1,538,155	123.561 3.267 84.407 223.281 219.787 135.030 73.185 3.076 47 143.821 18.520 3.321 251 309 100 56.442	61,339 61,339 54,771 3,169	1 3,170 586,773 159,451 218,197 133,643 72,613 2,869 86,891 18,118 32 1	20 4,381 2,164 1,038 943 236 53 53 3	309 315 76 84 1,905 327 552 441 330 207 47 2,023 337 106	3 6 53 12
Mish-Attantic Region  Newark :  Newa	(Maryland & D.C.) (New Jersey) (See (e) below) (See (e) below) (Virginia) (Delawara) (Georgia) (Alaberna) (South Carolina)	14,265 31,541 904,734 136,125 152,638 141,771 71,298 89,475 13,427 703,438 75,563 33,604 75,563 36,075 376,795 59,679 574,257 106,466 127,257 170,588 127,257 170,588 127,257 170,588 127,257	175 575 17,311 3,581 2,572 5,398 1,422 21,120 2,811 1,771 482 1,999 2,190 1,947 22,938 1,925 1,9	37.991 10,159 2,883,588 500,418 559,219 547,385 469,429 772,460 34,657 2,737,090 501,662 124,178 36,987 1,429,996 24,551 160,939 3,921,471 327,972 914,330	28,302 6,070 831,912 241,023 287,045 188,179 83,006 32,611 48 377,158 53,222 3,593 770 96,335 183,165 1,538,155	3,267 84 654,407 223,261 219,787 135,030 73,185 3,076 47 143,821 251 309 100 56,442	61,339 61,339 54,771 3,169	\$88,773 159,451 218,197 133,643 72,613 2,869 86,891 18,118 32 1	4,381 2,164 1,038 943 236 83 53 3	76 84 1,905 327 552 441 330 207 47 2,023 337 106	3 6 53 12
Mish-Attantic Region  Newark :  Newa	(Maryland & D.C.) (New Jersey) (See (e) below) (See (e) below) (Virginia) (Delawara) (Georgia) (Alaberna) (South Carolina)	31,541 804,734 136,125 152,638 141,771 711,298 89,475 13,427 703,838 75,241 55,963 33,604 76,579 26,075 376,795 59,679 574,221 106,456 127,257 99,188 45,900	520 17,311 3,581 2,572 5,398 1,422 3,256 1,082 21,120 2,611 1,771 482 1,999 2,190 10,120 1,947 22,938 1,925 13,497 2,151	10,159 2,883,588 500,418 559,219 547,385 469,429 772,460 34,657 2,737,080 501,662 124,178 36,987 1,429,996 24,551 160,939 3,921,471 327,972 914,330	6,070 831,912 241,023 287,045 188,179 83,006 32,611 48 377,358 53,222 3,593 770 96,335 183 137,737 83,516 1,838,155	84,407 223,281 219,787 135,030 73,185 3,076 47 143,821 18,520 3,321 251 309 100 56,442	61,339 54,771 3,169	\$88,773 159,451 218,197 133,643 72,613 2,869 86,891 18,118 32 1	4,381 2,164 1,038 943 236 83 53 3	84 1,905 327 552 441 330 207 47 2,023 337 106	3 6 53 12
Newark Philadelphia Philadelphia Richmond Winnington Bothhead Region Adusta Adu	(New Jersey) (See (e) below) (See (e) below) (Virginia) (Delaware) (Georgia) (Alaberra) (South Cerolina)	136,125 152,838 141,771 71,298 89,475 13,427 763,838 75,241 55,963 33,604 76,579 28,075 376,795 59,679 106,465 127,257 172,332 99,188 45,900	3,581 2,572 5,398 1,422 3,256 1,082 21,120 2,811 1,771 482 1,999 2,190 10,120 1,947 22,938 1,925 13,497 2,151	500.418 559.219 547.385 469.429 772,460 34,657 2,737,090 501,662 124,178 36,987 1.429,996 24,551 458,776 160,939 3,921,471 327,972 914,330	241,023 287,045 188,179 83,006 32,611 48 377,858 53,222 3,593 770 96,335 183 137,737 33,516 1,838,155	223,281 219,787 135,030 73,185 3,076 47 143,821 18,520 3,321 251 309 100 56,442	61,339 54,771 3,169	159,451 218,197 133,643 72,613 2,869 	2,164 1,038 943 236 83 53	327 552 441 330 207 47 2,023 337 106	3 6 53 12
Newark Philadelphia Philadelphia Richmond Winnington Bothhead Region Adusta Adu	(New Jersey) (See (e) below) (See (e) below) (Virginia) (Delaware) (Georgia) (Alaberra) (South Cerolina)	152,838 141,771 71,298 89,475 13,427 763,838 75,241 55,963 33,604 76,579 26,075 376,795 59,675 172,332 89,188 45,900	2,572 5,398 1,422 3,256 1,082 21,120 2,611 1,771 482 1,999 2,190 10,120 1,947 22,938 1,925 13,497 2,151	559,219 547,385 548,429 772,460 34,657 2,737,000 501,662 124,178 36,987 1,429,996 4,587 4,	287,045 188,179 83,006 32,611 48 377,258 53,222 3,593 770 96,335 183 137,737 83,516 1,838,155	219,787 135,030 73,185 3,076 47 143,821 18,520 3,321 251 309 100 56,442	54,771 3,169	218,197 133,643 72,613 2,869 86,891 18,118 32 1	1,038 943 236 83 53	552 441 330 207 47 <b>2,023</b> 337 106	53 12 11
Attanta Birmingham Columbia Greenstoro Jacksonville Nestricke Nestricke Nestricke Central Region Cincinnat Cievatand Detroil Indianapolis Louisville Parkersburg	(Georgia)	71,298 89,475 13,427 <b>703,838</b> 75,241 55,963 33,604 76,579 28,075 376,795 59,679 <b>574,221</b> 106,466 127,257 172,332 99,188 45,900	1,422 3,256 1,082 21,120 2,611 1,771 482 1,999 2,190 10,120 1,947 22,938 1,925 13,497 2,151	547,385 469,429 772,460 34,657 2,737,090 501,652 124,178 36,987 1,429,996 24,551 458,776 160,939 3,921,471 327,972 914,330	83,006 32,611 48 <b>377,358</b> 53,222 3,593 770 96,335 183 137,737 83,516 <b>1,638,155</b>	135,030 73,185 3,076 47 143,821 18,520 3,321 251 309 100 56,442	3.169	133,643 72,613 2,869 86,891 18,118 32 1	943 236 83 53 3	441 330 207 47 <b>2,023</b> 337 106	53 12 11
Attanta Birmingham Columbia Greenstoro Jacksonville Nestricke Nestricke Nestricke Central Region Cincinnat Cievatand Detroil Indianapolis Louisville Parkersburg	(Georgia)	89,475 13,427 703,838 75,241 55,963 33,604 76,579 26,075 376,795 59,679 574,221 106,466 127,257 172,332 99,188 45,900	3,256 1,082 21,120 2,611 1,771 482 1,999 2,190 10,120 1,947 22,938 1,925 13,497 2,151	772,460 34,657 2737,090 501,662 124,178 36,987 1,429,996 24,551 458,776 160,939 3,821,471 327,972 914,330	32,611 48 377,358 53,222 3,593 770 96,335 183 137,737 83,516 1,838,155	3,076 47 143,821 18,520 3,321 251 309 100 56,442	3.169	2,869 - 86,891 18,118 32 1 14 8	<b>83</b> 53 3	207 47 <b>2,023</b> 337 106	53 12 11
Attanta Birmingham Columbia Greenstoro Jacksonville Nestricke Nestricke Nestricke Central Region Cincinnat Cievatand Detroil Indianapolis Louisville Parkersburg	(Georgia)	703,838 75,241 55,963 33,604 76,579 28,075 376,795 59,679 574,221 106,466 127,257 172,332 99,188 45,900	1,082 21,120 2,611 1,771 482 1,999 2,190 10,120 1,947 22,938 1,925 13,497 2,151	34,657 2,737,080 501,662 124,178 36,987 1,429,996 24,551 458,776 160,939 3,821,471 327,972 914,330	48 377,358 53,222 3,593 770 98,335 183 137,737 83,516 1,538,155	47 143,821 18,520 3,321 251 309 100 56,442	3.169	86,891 18,118 32 1 14 8	53 3	<b>2,023</b> 337 106	12 11
Attanta Birmingham Columbia Greenstoro Jacksonville Nestricke Nestricke Nestricke Central Region Cincinnat Cievatand Detroil Indianapolis Louisville Parkersburg	(Georgia)	75,241 55,963 33,604 76,579 28,075 376,795 59,679 <b>574,221</b> 172,332 99,198 45,900	2,611 1,771 482 1,999 2,190 10,120 1,947 22,938 1,925 13,497 2,151	501,662 124,178 38,997 1,429,996 24,551 458,776 160,939 3,921,471 327,972 914,330	53,222 3,593 770 98,335 183 137,737 83,516 1,538,155	18,520 3,321 251 309 100 56,442	3.169	18,118 32 1 14 8	53 3	337 106	12 11
Birmingham Columbia Greensboro Jackson	. (Alabema)	55,963 33,604 76,579 26,075 376,795 59,679 574,221 106,456 127,257 172,332 99,198 45,900	1,771 482 1,999 2,190 10,120 1,947 22,938 1,925 13,497 2,151	124,178 36,967 1,429,956 24,551 458,776 160,939 3,921,471 327,972 914,330	3,593 770 96,335 183 137,737 83,516 1,538,155	3,321 251 309 100 56,442		32 1 14 8	3	106	11
Greensboro Jackson Jackson   Jackson   Jackson   Jackson   Neshviše   Central Region Cincinnati   Cincinnati   Cincinnati   Lincianapolis Loutsviše   Detroil	(South Carolina) (North Carolina) (North Carolina) (Massissippi) (Tennessee) (See (d) below) (See (d) below) (Michigen) (Indiana) (Konttacky) (Konttacky)	33,604 76,579 26,075 376,795 59,679 <b>574,221</b> 106,466 127,257 172,332 99,198 45,900	482 1,999 2,190 10,120 1,947 22,938 1,925 13,497 2,151	36,987 1,429,996 24,551 458,776 160,939 <b>3,921,471</b> 327,972 914,330	770 98,335 183 137,737 83,516 1,538,155	251 309 100 56,442		1 14 8	į		
Jackson Jacksonville   Nashville   Nashville   Central Region Cincinnati Cieveland Detroi Indianapolis Louisville Parkersburg	(North Caroline) (Massissippi). (Florida) (Tennessee) (See (d) below) (Michigen) (Indiane) (Kentucky) (West Verreia)	26,075 376,795 59,679 574,221 106,466 127,257 172,332 99,198 45,900	2,190 10,120 1,947 <b>22,938</b> 1,925 13,497 2,151	24,551 458,776 160,939 <b>3,921,471</b> 327,972 914,330	183 137,737 83,516 1,838,155	100 56,442	51,602	8	:	244	
Jacksonville * Nastrikle † Nastrikle † Central Region Cincinnati * Cleveland Detroit Indianapolis Loutsville Perkeraburg Maharaburg Aberdeen Aberdeen	(Florida) (Tennessee) (See (d) below) (See (d) below) (Michigen) (Indiane) (Kentucky) (West Verreia)	376,795 59,679 <b>574,221</b> 106,466 127,257 172,332 99,198 45,900	10,120 1,947 22,938 1,925 13,497 2,151	458,776 160,939 <b>3,921,471</b> 327,972 914,330	137,737 83,516 <b>1,538,155</b>	56,442	51,602	3.000		295 82	9
Nashville   Central Region   Cincinnati   Cieveland   Detroit   Indianapolis   Louisville   Parkersburg   Mildwest Region   Aberdeen   Control   C	(Tennessee) (See (d) below) (See (d) below) (Michigen) (Indiana) (Kentucky) (Mext Verrinia)	59,679 <b>574,221</b> 106,466 127,257 172,332 99,198 45,900	22,938 1,925 13,497 2,151	160,939 3,921,471 327,972 914,330	83,516 1,538,155	64.878		3,305	25	834	16
Cincinnati  Cincinnati  Cieveland Detroi Indianapolis Louisvilie Parkersburg Bildwest Region Aberdeen	(See (d) below) (See (d) below) (Michigen) (Indiana) (Kentucky)	106,466 127,257 172,332 99,198 45,900	1,925 13,497 2,151	327,972 914,330	1,538,155			64,753	-	125	,,
Cieveland Detroit Indianapolis Louisville Perkersburg Micheest Regions Aberdeen	(See (d) below) (Michigan) (Indiana) (Kentucky)	172,332 99,198 45,900	13,497 2,151	914,330		1,380,942 177,470	195,923	1,175,931 176,166	<b>8,585</b> 867	2,504 437	-
Detroil Indianapolis Louisville Perkersburg Midwest Ragion Aberdeen	(Michigen) (Indiana) (Kentucky)	99,198 45,900			59,202	48.466	33,723	13,891	206	647	:
Louisville	(Kentucky)	45.900		961,572 382,397	370,035	303,911	162,200	140,103	602	807	
Parkersburg Midwest Region Aberdeen	(West Virginia)		1,210	382,397 1,296,852	237,483 629,213	227,322 616,809		223,434 615,433	3,477 1,233	411 143	-
Midwest Region		23.068	511	38,348	7.024	6.964		6,904		60	
	(Cough Dakota)	859,905	26,129	2,579,306	754,770 80	418,028	55,755	356,858	2,701	2,714	
Chicago	. (See (b) below)	12,803 306,939	280 5,607	12,704 1,104,217	152,444	59 146,498	39,457	106,074	300	59 665	
Des Moines	. (lowa)	85,705	1,993	57.854	491	180		100,017		179	
Fargo	. (North Dakota)	17,838 75,528	386 1.529	11,019 334,114	90 186,593	77	19 4,144	3,024	29	59 774	
Omeha	. (Nebraska)	60.201	1,658	80,619	2,833	7,971 131	4,144	3,024	29	131	
St. Louis	. (Missouri)	111,419	9,581	487,008	165,154	70,289	8,514	60,340	1,061	375	-
St. Paul	. (Minnesota)	92,924 96,548	3,109 1,985	222,525 269,246	52,168 194,919	25,123 167,700	3,622	21,126 166,292	165	210 262	-
Southwest Region		731.630	28,115	2,541,478	349,062	78,668	47,030	28,633	791	2.214	
Albuquerque	. (New Mexico)	16,093 212,215	759 11,246	16,609	1,590	1,588		1,392 2,774	138	58	-
Chevenne	. (Wyomina)	10.158	720	1,165,832 36,709	82,449 41	34,762	31,250	2,774	1	738 35	:
Dallas	. (See (f) below)	185,595	7.021	514,285	104,918	35 552		120		432	
Little Book	(Colorado)	53,384 27,232	2,911 1,524	251,588 50,696	115,151 447	179 78	•	:		179 77	-
New Orleans	(Louisiana)	78,094	734	73,447	38.871	36,111	15.780	19,395	- 652	285	- :
Oldahoma City	. (Oklahoma)	74,652	1,823	342,170	185	71			,	71	-
Wichita	. (Kansas)	74,206 1,003,856	1,377 26,756	90,142	5,409 911,050	5,293 <b>603,856</b>	84,812	4,953 <b>514,149</b>	1,863	340 3.032	
Anchorage	(Alaska)	2,689	117	2,389,584 12,068	133	45	9	014,140	1,000	35	-
Boise	. (Idaho)	10,148 20,895	199	10,880 14,148	74	60			1	60	-
Honokulu	. (Hawaii)	17,702	1.271	15,266	5,122 668	4,778 203	2,908	1,766 103	4	100 68	
Los Angeles	Gleen Messzor)	366,476	7,950	914.138	256,905	170,965	41,809	127,866	382	907	:
Profession	(Arizona)	56,252 53,912	857 3,256	18,471 130,562	4,674 30,486	2,342 24,738	2,095 1,588	22,881	64	247	-
Reno	(Nevada)	24,555	1 082	14,920	73	24,738 71	1,366	22,001	64	207 71	:
Salt Lake City	(Nevada). (Utah) (See (a) below)	9,754	544 8,046	25,728	40	19	<del>-</del>			19	-
Seattle	. (566 (â) bêlûw)	369,898 71,573	8,046 2,972	980,529 252,854	547,467 65,407	384,992 15,641	28,126 8,275	354,533 6,998	1,379	955 341	•
Seattle Office of International Open	rations	14,003	212	226,569	204,642	204,642	0,2/0	203,630	1,009	341	:
Puerto Rico		1,192	2 210	214,241	204,640	204,640		203,630	1,009	•	•
Other Indistributed: Federal tax deposits * Gasoline, lubricating oil, and Transferred to Government	d excess FICA credits 10	. 12,011	210	-43,754	•	2	-	•	•	2	
Clearing account for Excise oll-Air Force and Navy Presidential Election Fund II				15							
Other 1				-66,321	57,342	48,851		48,573	277		
	Totals for States not shown  (a) California	736,378	15,997	1,894,867	804.373	555.957	69 935	490 464			
	(b) Minois	403,487	7,592	1,373,463	347.362	314,198	39,457	482,400 272,367	1,761 1,446	1,862 927	:
	(c) New York	543,204	7,592 23,700	1,229,315	304,330	137,095	123,246	12.640	•	1 209	:
	(d) Ohio	233,723	15,422 6.820	1,242,302 1,016,814	294,401 271,186	225,937	33,723	190,056	1,073	1,084 771	:
	(a) Peninsylvania (f) Texas	397,810	18,267	1,680,118	187,367	208,216 35,314	31,250	206,256 2,894	1,179	1,170	9

Table 1.—Continued (In thousands of dollars)

internal revenue regions, districts, States at	nd Wine	s, cordisis, etc., tax	Alcor	ol tuxes-Continue	<u>d</u>		
districts indicated in parentheses trans for		imported	<del>-</del>		Beer to	Xee	
other states shown at bottom of table)	Yotal	(Collected by Customs)	Domestic **	Total	(Collected by Customs)	Domestic <sup>14</sup>	Occupations taxes
	(18)	(19)	(30)	(21)	(22)	(23)	(24)
United States, total	198,289	35,333	162,055	1,504,601			
North-Attentic Region		13,155	21,481	177,178	34,305 20,016	1,467,837 156,844	2,450
Alberry (See (c) below), Augusta (Marie), Boaton (Messachusetts), Brocklyn (See (c) below), Buffato (See (c) below), Buffato (See (c) below), Buffato (See (c) below), Harriford (Connecticut), Marhattan (See (c) below), Porsmouth (New Hampstree), Provisence (Rhode Island)			155	40		150,844	318
Brooklyn (See (c) below)	2,729	2,661	25 67	21 10,689	:	-	40
Buffalo (See (c) below)	2,416		2,416	83	10,684		5
Burlington (Vermont)			18,517	125,957	:	125,884	5 83 73 1 29 54 12 12 287 257 255 68 73 1 485 59 37 72 82 91 87
Manhattan (See (s) below)	66	- :	66	1 29		120,004	/3
Portsmouth (New Hampshire)	10,681	10,493	188	9.387	9,332	•	29
Providence (New Hampshre). Providence (Rhode Island) Mid-Attentic Region Batimore* (Maryland & D.C.) Newark* (Maryland & D.C.)			46	24,969	a,302	24,977	54
Baltimore * Grandand & D.C.)	7,400	4,033	2 3.366	5,984 170,106		5,983	12
Newark 1 (New Jersey)	4,046	4,033	12	13,696	1,884 1,884	167,954	267
Philadelphia (See (e) below). Pittsburgh (See (e) below). Richmond (Asserting	854 838	-	854	56,404	1,004	11,787 66,380	25
Richmond (See (e) below)		:	838	52,311		52.235	24 75
Richmond (Virginia). Wilmington (Delaware).	1,618		1,618	9,777 27,917	-	9,709	68
				1	:	27,844	73
Attanta (Georgia) Birmingham (Alabarna) Columbia (South Carcina) Greensboro (North Carcina) Jackson (Messissippi) Jackson (Messissippi) Nashville   Florida) (Florida) Nashville   Florida) (Tennessee)	953	2,445	1,588	229,501	2,037	226,979	496
Columbia (South Caroline)		144	953	33,749 129	.:	33,691	56
Greensboro(North Carolina)		-	482	37	69		59
Jackson (Mississippi)	5	•	5	98,020	:	97.040	37
Nachville I (Florida)	2,448	2,302	147	82		97,949	72
Cincinnati (See (d) below) Cloveland (Sea (d) below)		2,002	14/	78,847 18,638	1,968	76,788	91
Cincinneti * (See (d) below)		4,091	1,449	151,674	2,079	18,551	87
Cleveland (See (d) below)		4 005	536 220	57,192	2,070	149,402	183
Detroit (Michigan)	3,461	1,305 2,786	220 675	9,211	14	57,173 9,176	20
Indianapolis (Michigan) Indianapolis (Indiana) Louisville (Kentucky) Parkershyrn		٠,٠٠٠	14	62,663 10,147	2,065	60,585	193 20 21 13 27 51 60 414 21 20 55 6 99 20 86
		•	5	12,400	•	10,120	27
Idwest Region	7,624	4.000	<del>.</del>	60	:	12,348	51
Aberdeen (South Dakota)	111111111111111111111111111111111111111	4,000	3,624	329,119	400	329,305	60
Chicago (See (b) below)	5,602	2,806	2,797	21 344			21
Des Moines (Gives) Fargo (North Dakota) Milyaukse (Wisconsin) Omena (Medicale)	23	•	23	287	246	.77	20
		5		7	ż	232	55
Omeha (Nebraska)		481	9	178,133	63	177.972	
St. Louis (Neoraska) St. Paul (Minnesota)		473	786	2,701 93,607	-	2.682	20
Scringfield (See (b) below). Springfield (See (b) below). Springfield (See (b) below). Springfield (See (b) below). Springfield (See (b) below).	244	235		26,801	33 56	93,488	86
withwest Region	2.784		1	27.217		26.655 27.200	90
Ubuquerque (New Mexico)	1	2,427	357	267,609	1,693	265.320	17 <b>698</b>
Austin * (See (f) below) Cheryenne (Wyorning) Delias (See (f) below) Denver (Colombia	1,545	1,544	2	40.14			2
Daltas(See (f) below)			:	48,141	1,319	44,645	178
Deriver (Colorado) Jittle Rock (Arkansas)		-	1	104,365	:	104,265	7
Inv Original (Arkansas)	352	:	352	114,972		114,949	101
Oklahoma City (Oklahoma)	885	883	352	18 1,875			24 18
Wichita(Kansas)	•		•	113	374	1,442	58 113
istern Region (Alaska) Inchorage (Alaska)	138.184			116	:	19	113
nchorage(Alaska)		5,182	131,003	171,011	6,195	184,629	97 185
diana			2	88 11	3	85	185
onolutu (Montana) onolutu (Hawaii) os Angeles (See (a) below) hoenix (Arizona) oritand I (Oregon) eno (Mawata)	91	91	ĩ	253	240		11
os Angeles (See (a) below)	6,067	2.479	1	462	240	457	12 3 52 11
noenix (Arizona)	6	2,479	3,588	79,874	4,074	75,748	3
eno (Neverte)	246	215	31	2.326	•	2.315	11
eno (Oregon) eno (Nevada). alt Lake City (Utah) an Francisco 4 (See (a) below).	•		•;	5,502	128	5,365	8
nn Francisco (See (a) below)	129 082			21้	•	-	8 21 52 13
sattle (See (a) Delow) ce of International Operations	686	1,943 447	127,140	33,392	1,485	31,856	21
perto Rico		<del></del>	239	49,080	264	48,804	12
				•	•	•	19
Satributed:		-		•		•	-
kiteral tax deposits * asoline, lubricating oil, and excess FICA credits *	******				-	•	•
ensterred to Government of Guern  thheid taxes of Ferteral employees	•						
thheid taxes of Federal emolywees							
thheid taxes of Federal employees saring account for Excise taxes-aviation fuel and oll-Air Force and Air							
oll-Air Force and Navy ssidential Election Fund !!  Med Income Credits !!							
med Income Credits 12							
per it	R7						
		-	87	8,404		8.404	
Totals for States not	shown above						
(a) California	135,149	4,422	120 700				
(b) Illinois (c) New York	5.604	2.806	130,728 2,798	113,266	5.558	107,604	104
(d) Ohio	31,768	10,493	21,275	27,581 135,466	246	27.277	37
	2.060	1,305	756	66,404	9,332	125,884	250
(e) Pennsytvania		1,000		00,404	14	60 240	200
(e) Pennsylvania (f) Texas		1,544	882	62,088 150,507	1,319	66,348 61,944	41 143

Table 1.—Continued (In thousands of dollars)

other areas 1 (States repi	districts, States and	e.	Tobacco taxes	·	
districts indicated in pert other States shown at bo	resented by elogie enthesis; totals for	Total	Cigarettes 14	Cigars 14	Other !
	,	(25)	(26)	(27)	(28)
Limited States, total	.,,	2,495,517	2,454,629	34.225	4,484
Horth-Attentic Region		2.737	481	373	1,803
Albany	. (See (c) below)	88		83	6
		382			382
Brooklyn Buffalo Buflington Hartford®	. (See (c) below)	8	7	1	
Burlington	. (Vermont)	•	:		
Hartford *	. (Connecticut)	276 1,775		276	
Portsmouth	. (See (c) Delow)	208	454	13	1,307 208
Providence	. (Rhode (stand)	-	•	•	
Mid-Atlantic Region Baltimore *	(Mendand & D.C.)	<b>635,281</b> 383	623,086	11,619	566 383
Newark !	. (New Jersey)	161		14	147
Philadelphia	. (See (e) below)	11,598	•	11,598	
Pittsburgh	. (Virginia)	623,136	623.095	2 .	36
Pittsburgh Richmond Wilmington Boutheast Region	. (Delaware)	1	1		
Southeest Region	(Centric)	1,272,515	1,258,179 108,237	12,891 952	1,445
		4,143	100,237	4,143	
Birmingham Columbia Greensboro	. (South Carolina)		* * * * * * * * * * * * * * * * * * * *		
Greensboro	. (North Carolina)	1,150,632	1,149,302	901	429
Jacksonville	. (Florida)	7,935	640	6,893	402
Nashville *	, (Tennezsee)	617 <b>467,532</b>	486,049	1,440	614 <b>43</b>
Cincinnati	(See (d) below)	407,042	400,049	1,440	49
Cleveland	. (See (d) below)	559		520	39
Detroit	(Michigan)	3 376	•	376	2
Indianapolis	(Kentucky)	466,408	468,041	364	
Parkersburg	. (West Virginia)	186	7	179	
Parkersburg Mildwed Region Aberdeen Chicago	(Courth Dekote)	289	•	7	282
Chicago	. (See (b) below)	283	:	i	282
		:	•		
		6		5	
Milwaukee	. (Nebraska)				٠.
St. Louis St. Paul	. (Missourl)	:	:	•	
Springfield	. (See (b) below)		-	:	
Louthwest Region		290	7	220	63
Albuquerque	, (New Mexico)	287	5	220	62
Chevenne	. (Wyoming)	207		- 220	•
Daltas Deriver Little Rock	. (See (1) below)	1	1	•	
Little Rock	(Colorado)	:	-	:	
New Orleans Oklahorna City	. (Louisiana)	·2	1	-	1
Oklahoma City ,	. (Oklahome)	•	•		
Wichitz	. (142.543)	204	2	44	159
Anchorage	. (Alaska)	1	•	•	•
Boise	(Montana)	5		:	5
Honolulu Los Angeles	. (Hawaii)	ī	1		ī
Los Angeles	. (See (a) below)	175	:	43	132
Pricerio	(Occupa)	2		:	2
Reno	. (Nevada)	•		•	
Reno Satt Lake City San Francisco®	(See (a) helow)	16	:	;	15
Caettie	. (Washington)	5	•	;	5
		9.590	48	B,542 `	:
Umce or international Up	Premons				
Puerto Rico	PRESIONS	9,590	48	9,542	-
Puerto Rico	stations		48.	9,542	:
Puerto Rico  Other  Indistributed: Federal tax deposits *  Gasoline, lubricating oil, er	ranons		45.	9,542	:
ornice of manusonal Op- vuerto Rico Other nedistributed: Federal tax deposits * Gasoline, lubricating oil, er Credits ** Transferred to Governmen Withheld taxes of Federal e	of excess FICA		48.	9,542	:
urnes or measurement of users Rico https://doi.org/ ndistributed: Federal tax deposits * Gasoline, lubricating oil, or Credits ** Transferred to Governmen Withheld taxes of Federal of Cleaning account for Excise and	of guern myployees texts entirely expension fuel		44.	9,542	:
urnes or measurement of users Rico https://doi.org/ ndistributed: Federal tax deposits * Gasoline, lubricating oil, or Credits ** Transferred to Governmen Withheld taxes of Federal of Cleaning account for Excise and	of guern myployees texts entirely expension fuel		48	9,542	:
untro Rico of massessional Op- userto Rico of Matter Indiana of In	od excess FICA  tof Guern mployees taxes-eviation fuel	9,590		· •	:
write or international Op- uerto Rico.  Where we will be a second of the control	od excess FICA  tof Guern mployees taxes-eviation fuel		106,988	<b>9.542</b> .	2
Junce of meanssonal Ophwerto Rico  Ther  addistributed: Federal lax deposits 7  Gasoline, lubricating oil, at Credits 19  Transferred to Governmen Withheld taxes of Federal of Cleaning account for Excise and oil-Air Force and Navy  Presidential Election Fund Earmed income Credits 19	od excess FICA  tof Guern mployees taxes-eviation fuel	9,550		· •	2
Junce of meanssonal Ophwerto Rico  Ther  addistributed: Federal lax deposits 7  Gasoline, lubricating oil, at Credits 19  Transferred to Governmen Withheld taxes of Federal of Cleaning account for Excise and oil-Air Force and Navy  Presidential Election Fund Earmed income Credits 19	of excess FICA  of Guern motivoses taxes-vision fuel  Totals for States not shown  (a) California	107,079		89	147
untro Rico of massessional Op- userto Rico of Matter Indiana of In	of excess FICA of Guern of Gue	107,079 sbove	100,988	69	147 282
Junce of meanssonal Ophwerto Rico  Ther  addistributed: Federal lax deposits 7  Gasoline, lubricating oil, at Credits 19  Transferred to Governmen Withheld taxes of Federal of Cleaning account for Excise and oil-Air Force and Navy  Presidential Election Fund Earmed income Credits 19	reactions  of excess FICA  of Guess implyings taxes-eviation fuel  Totals for States not shown  (a) California (b) Brook (c) New York	107,079 above		89 43 1 97	147 282 1,313
Puerto Rico Other Federal lax deposits *	of excess FICA of Guern of Gue	107,079 sbove	100,988	69	147 282

Table 1.—Continued (In thousands of dollars)

				Manufacturer	e excise taxes			Ret	allers exclus	iree
shown at bottom of table	resented by single districts s; totals for other States s)	Total	Gasoline	Lubrica- ting oil, etc.	Tires (wholly or in part of rubber) inner tubes and tread rubber	Motor wehicle chassis bodies, perts and accessories	Black	Other II	Yotal	No Commerci aviati & gasoli
		(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(3
United States, tob	d	7,057,612 428,371	4,525,065	108.647	878.283					
Albany	(See (c) below)	428,371 4,958	125.144	499	196.324	1,189,170 23,154	232,056 10,573	124,392 71,677	553,291 27,477	10,77 5
Augusta	(Maine)	8,446	4,370 7,516	10	77 765	418 137	9	73	1,900	
Brooklyn	(Massachusens)	53,021 27,122	42,470	254	284	1.634	178	26 8,202	1,969 4,516	
Buffalo	(See (c) below)	54,238	12,692 26,627	48 105	11,777 22,148	2,326	1	278	1,636	10
Burlington	(Vermont)	3,239	2,523	31	48	4,093 31		1,266 606	6.022	16
Manhattan	(See (c) below)	199,322 65,796	18,500	28	110,889	6,728	9,448	53,731	880 3,285	į
Portsmouth	(New Hampshire)	7,597	5,852	11	50,048 150	6,548 389	938	6,113	3 384	á
Providence	(Rhode island)	4,633	3,457	11	139	870		1,226 157	1,539 345	2
Baltimore *	(Maryland & D.C.)	921,636 97,503	<b>575,201</b> 38,110	22,034	103,604	132,029	80,240	0,729	64,575	16 1 7 3 2 2 77 7 24
Newark 4	(New Jersey)	89,076	55.563	425 4,363	56,704 10,367	994 13,868	1,169	101	4,970	"
Prinsperprisa	(See (e) below)	323,453	168,279	6,574	28,742	104,178	589 13,500	4,327 2,179	12,731 13,120	24
Richmond	(Virginia)	373,223 36,858	292,362 19,406	10,657	6,846	11.099	52,062	196	23 689	13 15
Vilmington	(Detaware)	1,723	1,480	15	927 17	1,802	12,827	1,681	B,449	14
Attanta	(Georgia)	237,636	155,205	1,331	15,259	88 48,748	93 1 <b>4,280</b>	45 4,813	1,616	1
3irmingham	(Georgia)	40,336 37,861	26,093	154	1,093	12,844	366	-15	96,518 10,916	1,63 27
otumbia	(South Carolina)	22,985	16,246 21,478	42 42	1,995 262	12,934	6,445	239	7,517	16
Breensboro	(North Caroline)	55,937	45,795	82	2,550	696 7 185	19	489	4,961	12
Jackson	(Mississippi)	16,289	8,438	72	6.231	1129	160	165 419	12,144 4,681	32
lashville *	(Florida)	23,375 40.853	13,910	595	830	4,452	296	3 203	12,671	15 . 61
intral Region		1.558.689	23,247 477,092	384 3,800	2,298 612,010	7.707	6,995	3,293 224	13,627	-1.
incinnati	(See (d) below)	36,534	22,596	59		492,395 2,891	70,451	2,942	74.857	67
Metroid	(See (d) below)	820,722	222.189	2.809	4,676 502,154	75,406	6,262 17,823	39 340	5,410	13
idianapolis	(Indiana)	475,962 74,523	95,343 42,831	4,059	2.057	380,233	543	1.846	25,553 12,418	. 11 25:
ouisville	(Kentucky)	129,130	90,311	51 4.885	2,410 451	26,100	2,464	668	14,615	221
arkersburg	(West Virginia)	21,818	3.822	44	451 262	5,027 2,738	28,425 14,934	31	14,644	85
berdeen	(South Dakota)	959,595 8,308	827,585	10,890	14,679	256,271	33,785	18 16,405	2.217 92.284	65
hicago I	(See (b)	577,051	6,502 344,159	15 6,944	7	1.572	199	13	2,413	1,344 67
les Moines	(lows)	39,243	26.310	204	6,288 4.814	205,828	7,428	6,404	30,300	226
argo	(North Dakota)	6,299	5,475	41	181	6,730 538	450	734 66	9,195	165
maha	(Wisconsin)	93,597 15.567	70.715 8,990	266	617	20.397	47	1.555	2,139 10.565	81 198
t. Louis	(Missouri)	102.244	69,638	322 1,550	15 2,596	2,321	3,624	294 473	5.230	140
1. Paul	(Minnesota)	75,010	59.401	1,489	2,596 108	6,329 6,902	21,658 45	473 7.065	14,998	193
ultiwest Region	(See (D) Delow)	42,277 2,009,693	36,376 1,894,887	59	53	5,653	333	-197	9,383 8,061	149
buquerque	(New Mexico)	9,549	1,694,887 8,556	55,307	2,455	40,739	11,911	4,295	129.693	125 <b>2,510</b>
ustin •	(See (f) below)	1,102,958	1.068,623	36.123	48 101	91 5.615	848 2 368	8	4,212	141
elloyerine	(See (D below)	32,019	30,818	7	711	129	1,015	128 40	42,484	591
DITVER	(Colorado)	346,172 53,212	319,568 43,127	9,678	1,223	14,529	136	1.038	4,275 31,895	73 410
ttle Rock	(Arkansas	37,845	33,197	28 38	394 134	5,357 2,647	3,671	634	5,047 6,994	211
ew Oneans	(Louisiana)	12.916	9.482	400	32 376	2,572	137 98	1,695 333	6,994	235
ichita	(Kansas)	349,263 65,660	329 199 62 318	9,499		7.447	3.446	296	8,573 15,898	291 362
stern Region	***************************************	941,890	668.971	539 14,785	136 <b>33,952</b>	2,352	191	124	10,314	196
nchorage	(Alaska)	156	16	1797.00	6	197,834	10,817	15,531	97,800	2,997
siene	(Montana)	4,835	2,994	1	148	131		1,562	991 3,417	360
nolutu	(Hawaii)	3,704 1,890	1,355 1,383	. 8	62 335	492	1,713	82	3,229	115 111
5 ANUBIOS	(See (a) below)	474,993	404,031	7,434	30,447	89 25,811	393	76 6.877	384	35
	··· (^\eUTB) ·····	-3,804 67,602	2,453	1	172	-6.542	54	59	25,915 5,704	659
vitand I	(Oregon)		1,596	153	418	62,176	2,917	343	7.343	285 212
ritand I	(Oregon)	2.420	2 270							
ritand I	(Oregon) (Nevada) (Utah)	2,420 13,958	2,279 6.083	.20	26 81	54		60	3.095	130
oritand * sno ill Lake City in Francisco *	(Oregon) (Nevada) (Utah) (See (a) below)	2,420 13,958 249,711	6,083 231,595	. 20 7.133	26 81 1,960	54 572	3.014	60 4,188	3,095 10,241	130 123
romix vitland * eno ut Lake City in Francisco * eattle ce of International Ocea	(Oregon) (Nevada) (Utah) (See (a) below) (Washington)	2,420 13,958 249,711 126,426	6,083 231,595 15,187	. 20	81 1,960 298	54	3.014	60	3,095 10,241 31,509	130 123
rotand * sino it Lake City in Francisco * attle ce of International Ope ento Rico	(Oregon) (Nevada) (Utah) (See (a) below) (Washington)	2,420 13,958 249,711 126,426 1	6,083 231,595	. 20 7.133	81 1,960	54 572 8.140		60 4,188 1,450	3,095 10,241	130
rotand * sno it Lake City in Francisco * entile ce of International Ope ento Rico her hertherted	(Oregon) (Nevada) (Utah) (See (a) below) (Washington)	2,420 13,958 249,711 126,426 1	6,083 231,595 15,187	. 20 7.133	81 1,960 298	54 572 8.140	3.014	60 4,188 1,450	3,095 10,241 31,509 5,970 87	130 123
itland *  strong to the control of t	(Oregon) (Nevada) (Utah) (See (a) below) (Washington)	2,420 13,958 249,711 126,426 1	6,083 231,595 15,187	. 20 7.133	81 1,960 298	54 572 8.140	3.014	60 4,188 1,450	3,095 10,241 31,509 5,970 87	130
things to good fire	d excess FICA credits 19	2,420 13,958 13,958 249,711 126,426 1	6,083 231,595 15,187	. 20 7.133	81 1,960 298	54 572 8.140	3.014	60 4,188 1,450	3,095 10,241 31,509 5,970 87	130 123
ithheld taxes of Federal e earing account for Excise and oil—Air Force and esidential Election Fund	traces—aviation fuel Navy	2,420 13,958 249,711 126,426 1	6,083 231,595 15,187	. 20 7.133	81 1,960 298	54 572 8.140	3.014	60 4,188 1,450	3,095 10,241 31,509 5,970 87	130 123
ithfield taxes of Federal e sering account for Excise and oil—Air Force and esidential Election Fund in road income Credite II	Ur Guerri		6,083 231,595 15,187	. 20 7.133	81 1,960 298	54 572 8.140	3.014	60 4,188 1,450	3,095 10,241 31,509 5,970 87	130 123
ithfield taxes of Federal e sering account for Excise and oil—Air Force and esidential Election Fund in road income Credite II	Totals for States not shown	724,704	6,083 231,595 15,187 1 1	7.133	81 1,960 298	54 572 6,140 106,911	3,014 1,433 1,163	60 4,188 1,450 834	3.095 10,241 31,509 5,970 87 1 87	130 123 727 239
thireld taxes of Federal e paring account for Excise and oil—Air Force and assidential Election Fund in med income Credite II	Totals for States not shown	724,704 619,328	6,083 231,595 15,187 1 1	7.133 32 32	81 1.960 298 - - - - - - - - - - - - - - - - - - -	54 572 8,140 108,911	3,014 1,433 1,163	60 4,188 1,450 834	3.095 10.241 31.509 5.970 87 1 87	130
ithheld taxes of Federal e earing account for Excise and oil—Air Force and esidential Election Fund	Totals for States not shown  (a) California (b) Binote (c) New York	724,704 619,328 152,113	6,083 231,595 15,187 1 1 1 1 635,625 380,535 45,827	7.133 32 32 - - 14,568 7.003	81 1.960 298	54 572 8,140 106,911	3,014 1,433 1,163 1,163	6,327 6,207 6,207 6,207	3.995 10.241 31.509 5.970 1 87 1 87	130 123 727 239
ithheld taxes of Federal elearing account for Excise and oil—Air Force and escient Fund is sidential Election Fund is sidential Election Fund is sometimes.	Totals for States not shown	724,704 619,328	6,083 231,595 15,187 1 1	7.133 32 32	81 1.960 298 - - - - - - - - - - - - - - - - - - -	54 572 8,140 108,911	3,014 1,433 1,163	60 4,188 1,450 834	3.095 10,241 31,509 5,970 87 1 87	130 123 123 727 239

Table 1.-Continued (In thousands of dollars)

	-	Retailers o	cont.		Miscell	aneous excise to	186	
Internal revenue regions, di other areas I (States repres districts indicated in perent States shown at bottom of ti	ented by single heaes; lotals for other	Non- Commercial aviation fuel other than gasotine	Dissel and special motor fuels	Total	Telephone and teletype- writer services	Trenspor- tation of persons by air	Lise of Inter- national air travel facilities	Transpor- tation of property by air
		(38)	(39)	(40)	(41)	(42)	(43)	(44)
United States, total .	Son (c) below) (Marrie) (Marrie) (Massochusetts) (Massochusetts) (Massochusetts) (Massochusetts) (Vermott) (Connecticut) (Son (c) below) (Massochusetts)	35,920	506,651	3,223,033	1,362,193	1,272,003	74,644 15.339	79,009
North-Atlantic Region	(See (r) below)	<b>2,812</b> 71	<b>24,078</b> 1,780	481,705	200,247 2,268	187,435	19,339	9,338
Augusta	(Maine)	114	1,617	4,441 2,209	335	260	11	4
Boston	(Massachusetts)	172 97	4,237 1,472	68,294 197,226	59,496 213	1,232 181,670	3.394	59 8,620
Brooklyn	(See (c) below)	1,265	6,597	11,473	5,573	543	3,394	6,620
Burlington	(Vermont)	24	840	1,100	181	296	-	39
Hartford 1	(Connecticut)	419 674	2,796	32,404 160,533	27,581 104,465	484 2.631	11 11.729	178
Portsmouth	(See (C) DUIOW)	57	2,677 1,458	3,116	156	45	11,723	35 273 55
Providence	(Rhode Island)	-81	404	911		33		55
ild-Atlantic Region		<b>5,000</b> 126	58,804 4,770	<b>296,573</b> 73,294	195,927 28,665	38,088 32,925	<b>7,095</b> 674	1,608 1,051
Nawark *	(New Jersey)	2,148	10.337	89,962	68.781	2.024	6.410	65
Philadelphia	(See (e) bolow)	191	12.794	77,958	61,557	596	3	445
Pittsburgh	(See (e) bolow)	1,228 380	22,301 7,928	15,162 37,188	6,239 30,684	284 187	1	34 12
Witnington	(Vegeras)	927	674	3,009	1	48		12
Southeast Region	(Virginia) (Delaware) (Georgia) (Alabama) (South Carokna) (North Carokna) (Mississippi) (Florida) (Tennessee) (See (d) bolow) (See (d) bolow) (Mchagan)	3,832	60,949	685,158	212,109	388,007	14,510	16,170
Atlanta	(Georgia)	805 365	9,840 6,986	289,437 70,319	101,108	176,924	2,158 20	337 5
Columbia	(Arapama) (South Carolina)	365 297	4 536	5.170	64,472 1,787	174		40
Greensboro	(North Carolina)	614	11.209	43.730	17,218	14,985	46	658
Jackson	(Mississippi)	216	4,312	3,057	391	180,238	11.327	. 54
Jacksonville *	(Fionda)	1,085 551	10,977 13,090	235,231 38,214	22,175 4,957	15,692	11,327 958	6,118 8,957
Centrel Region	(1617/65500)	3,285	70.699	218,287	157,379	2,134	. 30	6,555
Cincinnati	(See (d) below)	398	4,874	25,101	16,747	1,058	_:	167
Cleveland	(See (d) below)	1,091 652	24,351 11,513	63,928 70,179	49,913 49,210	286 360	-70	848 5,394
indiananciis	(Indiana)	684	13,710	40.207	28,910	211	30	104
Louisville	(Kentucky)	269	14,291	9,486	5,362	160	1	35
Parkersburg	(West Virginia)	191 4.347	1,961 86,583	9,386 <b>793,355</b>	7,236 208,253	384.060	16.809	21,452
Midwest Region	(Michigan) (Indiana) (Kentucky) (West Virginia) (South Dakota) (South Dakota) (Soe (b) bolow) ((lows) ((kows) ((worth Dakota) (Wisconsin) ((Notrana) (Missouri) (Mirmesota)	4,347	2,279	1,697	298,253 616	384,060 11	10,509	21,452
Chicago	(See (b) below)	880	29,194	374,571	63,629	260,736	. 11,989	10,515
Des Moines	(iowa)	219	8,811	8,926	3,393	114	:	418
Fargo	(North Dakota)	59 688	1,999 9,679	2,116 34,827	717 24,497	31 1,221	50	10 247
Omehe	(Nebrasia)	371	4,719	62,200	58,783	108	~	22
St. Louis	(Missouri)	1,155	. 13,650	219,458	136,279	64,009	2,244	7347
St. Paul	(Minnesota)	746 163	8,488 7,773	77,394 12,168	2,532 7,807	57,399 430	2,521	2,865 28
Springsield	(See (0) DelOW)	11,060	116.122	278,414	88.503	123,595	3.884	4,829
Albuquerque	., (New Mexico)	184	3,887 37,010	1,626	144	223		122
Austin*	(Missouri) (Minesota) (Sos (b) below)  (New Mexcoo) (Ses (f) below) (Wyoming) (Ses (f) below) (Colorado) (Arkansas) (Loudslana) (Oklahoma) (Kansas)	4,883 99	37,010 4.103	68,384 1,329	1,456 148	46,147 69	1,631	1,518
Datas	(See (f) below)	1,358	30,127	81,807	14,811	48.756	1,839	1,923
Deriver	(Colorado)	747	4,090	90,314	59,570	24,513	219	955
Little Rock	(Arkansas)	205 1,588	6,553 6,693	5,627 10,566	1,789 2,268	228 3.121	5 187	22 45
Oklahoma City	(Okishoma)	1,496	14,041	9,508	1,269	219	107	170
Wichita	(Kansas)	501	9,617	11,253	5,049	318	3	70
Western Region		<b>5,484</b> 217	89,318 415	455,793 10 842	210.219	143,408 4,169	<b>13,776</b> 153	19,058 2,761
Anchorage	(Alaska)	312	2,990	2,302	2,782 165	123	153	2,761
Helena	(Kansas) (Alaska) (Idaho) (Montana)	129	2,989	2.426	810	68		
Honorulu	(Flawaii)	33	316	11,450	4,104	5.266	100	831
Los Angeles	(See (a) below) (Arizona) (Oregon) (Nevade) (Utah) (See (a) below) (Washington)	1,946 355	23,309 5,064	187,075 5,548	36,008 81	114,288 911	7,387 486	9,287 1,291
Portland 1	(Oregon)	530	6,601	8,969	1,470	493	~~	549
Reno	(Nevada)	362	2,604	9.576	142	734	•	34 10
Saft Lake City	(Utah)	162 885	9,955 29,897	2,227	143 130,242	139 11,804	4,371	10 3,939
Seattle	(Washington)	553	5,178	166,299 49,078	34,273	5,412	1,279	354
Office of International Oper	ations	•••	87	13,748	1,556	7,208	3,262	
		•	1 87	13,746	1,556	7.208	5 3.257	
Uther	•	•	8/	13,746	1,556	7,206	3,257	-
Federal tax deposits* Gasotine, lubricating oil, ann Transferred to Government Withheld taxes of Federal et Cleaning account for Excise and oil—Air Force and Presidential Election Fund** Earned Income Credits 12	il excess FICA credits ** of Guam nployees taxes—evistion fuei Navy							
	Totals for States not show	above						
	(a) California	2,831	53,206	353,374	166,250	126,093	11,757	13,226
	(b) Illinois (c) New York	1,043 2,107	36,967 12,526	386,739 373,673	71,435 112,518	261,166 185,066	11,994 15,316	10,543 8,729
	(d) Ohio	2,107 1.489	29,224	373,673 89,030	112,518 66,660	1,324	15,316	1.016
	(e) Pennsylvania	1,419	35,095	93,120	67,796	881	4	479
	(f) Texas	6,241	67,137	148,191	16,267	94,903	3,470	3,4

Table 1.—Continued (In thousands of dollars)

http://www.com/					excise texas—c	continued			
internal revenue regions, dis other areas <sup>1</sup> (States represe districts indicated in parenth States above at hollowed to	tricts, States and stad by sincile	Coin-	Wagering to		Use tax on		Private		
districts indicated in parenth	eees; totals for other	operated			highway	Use tex on civil	foundations net		Unclass
States shown at bottom of tel	ole) .	gaming	Occupe- tional	Wagers	motor vehicles	aircraft	investment	Other 15	excle
		(45)	(46)	(47)	(48)	(49)	(50)		
United States, Intel							(80)	(51)	(5:
North-Atlantic Region	(See (c) below)	4,867 150	908	0,124	251,793	27,741	65,217	78.834	72,12
Albany	(See (c) below)		3	151 10	21,500	2,680	19,795	25,084	310,57
Porton	(Maine)	111			1,325 1,295	66 68	202	120	-63
Brooklyn	(See (c) below)	14	2	137	3.816	210	73 1.473	50 1,854	-44
Brooklyri Buffalo Buffington Hartford	(See (c) below)	:	:	:	2,304	83	264	678	-49 -41,55
Burlington	(Vermont)			-8	3,631 484	186	1,226	260	-196
Manhattan	(Connecticut)	12		9	484 2,491	24 162	62 660	15	-79
Manhattan	(New Hamoshiva)	5 6	1	Ī	4,928	1,811	15 335	638 19,591	-59.51
Providence Mid-Aliantic Region	(Rhode Island)	6	1	:	745	51	15,335 157	1,681	426,54 -2,77
Mid-Altantic Region	2.	561	18	ų.	481 32,042	19	143	179	-1.80
Battimore * Newark * Philadelphia Pittsburgh	(Maryland & D.C.)	427	ĩ	-12	4,039	1,389 415	10,083	11,762	133.00
Philadelphia	(See (a) below)	56	3	3	6,798	253	1,315 1,843	3,794 3,728	83,84 80,24
Pittsburgh	(See (e) below)	46	6	.9	9,129	240	3,114	2,862	-66,92
Richmond	(Virginia)	31	š	15 28	5,382	223	2,339	593	-25.65
Richmond	(Delaware)	-	1	28	5,187 1,506	166 73	428	454	34.21
Atlanta Birmingham Columbia Greensborn	(Gaomie)	1,386	137	851	38,299	5,112	1,045 4,073	330	28.26
Birmingham	(Alabama)		4	50 32 22 73	5.143	1,431	4,073 738	4,614 1,538	97,90
Columbia	(South Carolina)	107	6 11	32	4.995	175	92	477	-1,43i 74
Greensborp	(North Caroline)	19	27	22	2,278	104	157	490	3,10
Jacksondia 6	(Mississippi)	136	22	67	8,427 2,126	396 109	1,442	439	69,219
Greensboro Jackson Jackson Jackson Jackson Nashville Nashville Central Region Cincinnati Cleveland Detroit	(Fornessee)	53	22 12	215	10,554	2,493	40 1,040	70	34
Central Region	(Terricosee)	1,066 310	56 <b>130</b> 10 17	192	4,777 39,562	403	584	1,007 591	41,82
Cincinnati *	(See (d) below)	16	130	270	39,562	1,759	7.133	2,976	-15,887 63,850
Cleveland	(See (d) below)	120	17	26 72	5,273 9,993	262	943	599	25,728
		5	6	72	10,999	350 682	1,275	1,154	-55.634
Louisville	(Indiana)	47	6 52	102	8,603	272	2,657 1,719	585	32,976
Indianapotis Louisville Parkersburg	West Virginia)	13 109	15	40 68	3,060	273 129	224	156 448	15,192
Midwest Region		211	30 55	68	1,644	63	116	34	47,970
Aberdeen	South Dakota)	45	1	<b>276</b> 3	43,965 932	7,386	9,180	11,749	-2,283 <b>-20,988</b>
Aberdeen Chicago  Des Moines Farge	See (b) below)	52	Ġ	65	932 11.918	60 3,860	15	14	206
Fargo	North Dekota)	8	3	9	4.448	180	4,015 287	7,787	-30,432
Des Moines Fargo Milwaukee Omaha St. Louis	Waconsin)			-	1,188	52 192	25 25	67 91	-1 376
Omaha	Nebraska)	20	31	.8	6,074	192	1,321	1,214	8,527
St. LOuis	Missouri)	20 36 7		78 10	2,710 5,777	227 1.165	133	87	-5.210
Springfield	Minnesota)	7	2 10	102	7,671	1,165	1,548 1,561	1,042	-14,846
Southwest Region	566 (D) DBIOW)	40 205	1	1	3.246	94	1,561 257	1,187 260	8,571
Albuquerque (	New Mexico)	12	90 1	612	37,685	4,241	8.252	7.539	11,821 -225,573
Austin*	See (f) below)	16	12	157	926	109	24	65	-368
Dakas	Myoming)	21	1	7	8,138 882	801 85	3,136	3,370	-128,730
Denver	Colorado)	17	14	35	9,010	1.823	103 2,433	. 10	-956
Little Rock	Arkansas	31 3	.:	100	3,321	462	791	1,148 351	-50,507
New Orleans	outsiane)	14	16	66 101	3,079	147	791 119 370	152	-12,136
Wichita City(	Oklahoma)	87	17 31	144	3,012 4,250	288	370	1,145	-217 2,520
Festern Region	Varists .	4		1	5.047	332 195	2,032 242	974	-32.684
Anchorage (/	Vaska)	2,044	471	7,011	37.852	5,173	6,651	323 11,129	-2,493
Boise(	daho)	4	11	5	449	394		109	-17,153
Helena(F	Aontana)	150	18	6	1,730	115	36	123	-35 252
Melvasukee Omethia SI, Paul SI	18W8II)	87	6	ă	1,209 543	102 111	28	35	-338
Phoenix (A Portland® (C	roo (a) DBIOW}	21 34		- i	9,308 2,104	2,222	207 2,612	193	872
Portland*(C	Oregon)	34	. 1	•		337	2,012 B6	5,941 216	-30,925 6,346
Reno()	levada)	1,135	102	6.411	5,352	337	281	138	16,161
San Lake City(L	tah)	74 17	20	0,411	591 1,625	142	243	41	-245
Seattle	ee (a) below)	17	4	62	10,522	101 971	62	52	-738
Mice of International Operation	a	179	304	510	4.422	343	1,434 655	2,934 1,348	-14,473
Portand (() Saft Lake City () Saft Lake City () Saft Francisco () Saft Seattle (() Milice of International Operation Puerto Roco Other	******************************	:	-	•	908	41	70	1,348 702	5,969
		:	•	•	3 906	•	2	-8	-2,099
Federal tax describet			-	•	906	41	68	710	-2,108
Federal tax deposits * Gasoline, tubricating oil, and exo Transferred to Government of Gu Withheld laxes of Federal environ	ess FICA credits **								-43,754
Withheld laxes of Federal employ Clearing account for Excise taxes and oil—Air Force and Navy Presidental Election Sund III	ees								
and oil—Air Force and Nav	OTIGIUM 1UBI								
									15
Other is									-230,742
То	tals for States not shown at	iove							-230,142
(a)	California	37	4		19.827	2.10-			
	IRINOIS	92	4 7	66	15,164	3,193 3,953	4,046	8,875	-45,398
(b)	Many Vost								
(c)	Minois	7	5	3	12,187	2.146	4,271	8,047	-18.611
(c) (d) (e)	New York Ohio Pennsylvania	7 136	5 27	99	12,187 15,256	2.146	17.027	20,649	-18.611 382,386
(c)	New York Ohio Pennsylvania Texas	7	5	3 99 23 192	12,187	2,146 812 463 2,624	4,271 17,027 2,218 5,453 5,570	8,047 20,649 1,753 3,455	-18.611

Table 2.—Internal revenue collections by source (in thousands of dollars)

cee of revenue	1978	1979
Grand total, all sources	199,776,389	460,412,185
Grand total, all sources oration income Laxes, total *	65,380,145	71,447,876
	65,344,150	71,408,891
gutar	35,996	38.985
empt organization business income tax idual income and employment taxee, total	10.349.787	364,395,731
ridual income and employment taxes, was  come tax not withheld and SECA 14 517	52,071,370	61.248.359
come tax not withheid and SECA ****  come tax withheid and FICA ****  2	253,617,181	297,823,479
itroad retirement, Total 19	2.019.231	2,365,893
nampioyment insurance 19	2.642.014	2,958,000
	5,242,080	5,344,178
	139,419	174,899
	18,664,949	19,049,504
	5,612,715	5,847,924
	3,999,566	3,945,034
	702,336	696,667
	3,259,100	3,212,731
Rectification, 30 cents per proof gallon 4	21,467	18,868
Nonbeverage manufacturers of spirits, \$25, \$50, \$100, per year	106	141
Rectifiers: Less than 20,000 proof gallorts, \$110 per year	5	
00 000 arrest pallone or more \$220 per year	21	90
Chatall dealer (digital enicte mines and hear) \$54 per year	15,355	15,244
Manager dealer (distilled enists wines and hear) \$255 per year	1,071	1,224
	4	
and and an	. 1	62
	99	198.285
the conflicts at toward behalf	189,535	35.333
	33,676	162,955
	155,818	162,950
carbonated wines, \$2.40; liqueurs, cordials, \$1.92)		
Occupational taxas:	40	
Retail dealers in wines or in wines and beer, \$54 per year	õ	
Wholesale dealers in wines or in wines and beer, \$225 per year	1.423.614	1,504,601
Wynorstate dealers if while the him has a factors, \$220 per years, lotal Imported (collected by Customs, rates same as domestic).	26,603	34.30
Imported (collected by Customs, rates same as domestic)	1.394.137	1.467.83
Domestic, \$9 per barrel of 31 gallons 14	1,004,107	1,401,00
Occupational taxes:		
Brewers: Less than 500 barrets, \$55 per year	1	
Less than 500 barrels, 300 per year	13	10
	2,237	1,90
	624	54
	2,450,913	2,495,51
	2,408,425	2,454,82
	<ul><li>2,408,415</li></ul>	2,454,81
	10	1
O S of inches as buellon thereof		
Parameter Control of the Control of		
Change Ashal M	38,050	38,22
	35,794	35,00
	33,676	
the transfer many then \$235 204 per thousand \$20 per thousand	3,118	
Could place 75 parts per thought	1,225	
	30	
Imported cigars, cigarettes, cigarette papers and cigarette tubes (collected by Customs, rates same as comessic)	3,147	
Miscelleneous tobecco.  Cigarette papers and tubes, paper one-half cent per 50, tubes 1 cent per 50.	1,291	1.45
Cinemitte depart and tubes, paper one-ner cert per ou, tubes I cert per ov	,,200	.,

# Table 2.—Continued

(in thousands of dollars)

Sources of revenue	1978	1979
Excise taxes-Continued		
Manufacturer's excise taxes, total	6,555,681	7.057.612
Gasoline, 4 certs per gallon	4,444,484	4,525,065
Lubricating oil, etc., 6 cents per gallon	105,227	108,647
Tires (wholly or in part of nubber), inner tubes, and tread rubber:  Tires, highway type, 10 cents per pound, other, 5 cents per pound except terminated area (other		
than type used on highway vehicles), 1 cent per pound.		
Inner tubes, 10 cents per pound	788,707	820,522
Tread rubber, 5 cents per pound	33,251 24,354	35,720
Motor vehicles, chassis, bodies, perts, and accessories:	24,304	22,041
Passenger automobiles, chassis, bodies, etc., 7 percent 22	77	-38
ITUCKS, and Duses, chassis, bodies, etc. 10 percent 22	817,228	965,486
Parts and accessories for trucks and buses, 8 percent	181,474	223,721
Pistols and revolvers 10 nervent	15,223	17.537
rishing rods, creats, etc., 10 percent	28.351	30.416
Bows and arrows, 11 percent	6,794	5.039
Firearms (other than pistols and revolvers), 11 percent	34,499	43,184
Shells and cartridges, 11 percent	23,543	28,214
Black Lung <sup>23</sup> Other <sup>™</sup>	52,484	232,056
Retailers excise taxes, total	4	1
Noncommercial aviation gasoline, 3 cents per gation	523,677	553,281
Noncommercial aviation fuel other than gasoline, 7 cents per gallon	10,954	10,720
Diesel and special motor fuels, 4 cents per gallon (in some instances 2 cents per gallon)	31,289 481,427	35,920
Other *	481,427	506,651
MISCOLINGOUS CZCIAG CEXAS, Intel	3,325,780	1,223,033
	1,656,736	1,362,193
Transportation of persons by air 8 percent	1.110.613	1,272,003
	64.011	79,009
USB OF International Bir-travel facilities. \$3 per person	70.488	74,644
Coin-operated gaming devices, \$250 per device per yeer ** Wagering taxes:	7,300	4,867
Occupational tax, \$500 per year	1,048	906
Wagers, 2 percent of amount waged	6,637	B,124
privileges permitted)  Use tax on civil sircraft, \$25 per year with an additional 2 cents per pound on nonturbine engine	237,603	251,793
powered over 2,500 pounds or 3 1/2 cents per pound on turbine engine powered	22.609	
Firearms transfer and occupational taxes 27	704	27,741
POTRICO INSUITANCE, 1 cent of 4 cents per dollar of premium	51,909	728 69.261
Exempt organizations, total	92,419	68,567
	83,950	65,217
Self dealing, 5 percent on self-dealer, lesser of \$10,000 or 2 1/2 percent on toundation manager	6,110	234
		24
Taxable expenditures, 10 percent on foundation, lesser of \$5,000 or 2 1/2 percent on toundation		
menager  Failure to timely file certain information returns, \$10 per day up to a maximum of \$5,000	79	130
Fallure to distribute income, 15 percent of undistributed income	1,014	1,653
INVESTMENTS Which impossifies charitable purpose 5 percent on foundation beauty of \$5,000 or	1,265	1,306
5 percent on foundation manager	•	
	2.990	2.050
EXCess contributions to an IRA 6 necess of excess amount	2,409	990
	46	116
Prohibited transactions, 5 percent of prohibited transaction	298	279
	18	18
resture to meet funding standards, 5 percent of funding deficiency	157	261
Feilure to meet funding standards, 5 percent of funding deliciency Tex on excess contributions to custodial account, 6 percent of excess amount	61	51
		25
Failure to file notification of change, \$1,000 per day up to \$5,000	-	3
Failure to file statement required by section 6047 or 6058, \$10 per day up to \$5,000	1	306
Black Lung benefit trusts		•
Excess contributions, 5 percent of excess amount		10
	•	10
Other M	713	11 125
Unclassified excise taxes	196,182	72,126
	100,100	,120

Table 3.—Internal revenue collections by principal sources, 1941 through 1979 (in thousands of dollars)

		tec	come and profits t	2706						
Flacel year	Total Internal revenue collections	Total	Corporation income and profits taxes 2 14	Individual Income taxee <sup>3 S 17 IS</sup>	Employment taxes	Estate and gift taxes <sup>21</sup>	Alcohol taxee 14	Tobecco faxee <sup>44</sup>	Manufac- turers exclus texes	All other taxes
	(1)	(2)	(3)	(4)	(5)	(6)	n	(8)	(9)	(10)
1941 1942 1943 1944 1945	7,370,108 13,047,869 22,371,386 40,121,760 43,800,388	3,471,124 8,006,884 16,298,888 33,027,802 35,061,526	2,053,469 4,744,083 9,668,956 14,766,796 16,027,213	1,417,655 3,262,800 6,629,932 18,261,005 19,034,313	925,856 1,185,362 1,498,705 1,738,372 1,779,177	407,058 432,540 447,496 511,210 643,055	820,056 1,048,517 1,423,646 1,618,775 2,309,866	698,077 780,982 923,857 988,483 932,145	617,373 771,902 504,746 503,462 782,511	430,564 821,682 1,274,048 1,733,655 2,292,108
1946 1947 1948 1949	40,672,097 39,108,386 41,864,542 40,463,125 38,957,132	31,258,138 29,019,756 31,172,191 29,605,491 28,007,659	12,553,602 9,676,459 10,174,410 11,553,669 10,854,351	18,704,536 19,343,297 20,997,781 18,051,822 17,153,308	1,700,828 2,024,365 2,381,342 2,476,113 2,644,575	676,832 779,291 899,345 796,538 706,227	2,526,165 2,474,762 2,255,327 2,210,607 2,219,202	1,165,519 1,237,768 1,300,280 1,321,875 1,328,464	922,671 1,425,260 1,649,234 1,771,533 1,836,053	2,421,944 2,147,184 2,206,823 2,280,969 2,214,951
1951 1952 1953 1954	50,445,686 65,009,586 69,686,535 69,919,991 66,288,692	37,384,879 50,741,017 54,130,732 54,360,014 49,914,826	14,387,569 21,488,910 21,594,515 21,548,322 18,264,720	22,997,309 29,274,107 32,536,217 32,613,691 31,650,106	3,627,479 4,464,264 4,718,403 5,107,623 6,219,665	729,730 833,147 891,284 935,121 936,267	2,546,808 2,549,120 2,780,925 2,783,012 2,742,840	1,380,396 1,565,162 1,654,911 1,580,229 1,571,213	2,383,677 2,348,943 2,862,768 2,689,133 2,885,016	2,392,719 2,507,933 2,647,492 2,464,859 2,018,866
1956 1957 1958 1959	75,112,649 80,171,971 79,978,476 79,797,973 91,774,803	56.636,184 60.560,425 59.101,874 58.826,254 67,125,126	21,298,522 21,530,653 20,533,316 18,091,509 22,179,414	35,337,642 39,029,772 38,568,559 40,734,744 44,945,711	7,295,784 7,580,522 8,644,386 8,853,744 11,158,589	1,171,237 1,377,999 1,410,925 1,352,982 1,626,348	2,920,574 2,973,195 2,946,461 3,002,096 3,193,714	1,613,497 1,674,050 1,734,021 1,806,816 1,931,504	3,456,013 3,761,925 3,974,135 3,958,789 4,735,129	2,019,380 2,243,856 2,166,675 1,997,292 2,004,394
1961 1962 1963 1964	94,401,086 99,440,839 105,925,395 112,260,257 114,434,634	67,917,941 71,945,305 75,323,714 76,891,218 79,792,016	21,764,940 21,295,711 22,336,134 24,300,863 26,131,334	46,153,001 50,649,594 52,987,581 54,590,354 53,660,683	12,502,451 12,708,171 15,004,486 17,002,504 17,104,306	1,916,392 2,035,187 2,187,457 2,416,303 2,745,532	3,212,801 3,341,282 3,441,656 3,577,499 3,772,634	1,991,117 2,025,736 2,079,237 2,052,545 2,148,594	4,896,802 5,120,340 5,610,309 6,020,543 6,418,145	1,963,582 2,264,817 2,278,536 2,299,645 2,453,406
1966	128,879,961 148,374,815 153,363,838 187,919,560 195,722,096	92,131,794 104,288,420 108,148,565 135,778,052 138,688,568	30,834,243 34,917,825 29,896,520 38,337,646 35,036,983	61,297,552 69,370,595 78,252,045 97,440,406 103,651,585	20,256,133 26,958,241 28,065,898 33,068,657 37,449,188	3,093,922 3,014,406 3,081,979 3,530,065 3,680,076	3,814,378 4,075,723 4,287,237 4,555,560 4,746,382	2,073,956 2,079,869 2,122,277 2,137,585 2,094,212	5,613,869 5,478,347 5,713,973 6,501,146 6,683,061	1,895,909 2,479,809 2,196,909 2,348,495 2,380,609
1971 1972 1973 1974	191,647,198 209,855,737 237,787,204 268,952,254 293,822,726	131,072,374 143,804,732 164,157,315 184,648,094 202,146,097	30,319,953 34,925,546 39,045,309 41,744,444 45,746,660	100,752,421 106,879,186 125,112,006 142,903,650 156,399,437	39,918,690 43,714,001 54,081,709 62,093,632 70,140,809	3,784,283 5,489,969 4,975,862 5,100,675 4,688,079	4,800,482 5,110,001 5,149,513 5,358,477 5,350,858	2,206,585 2,207,273 2,276,951 2,437,005 2,315,090	6,684,799 5,728,657 5,395,750 5,742,154 5,516,611	3,179,985 3,601,104 3,750,104 3,572,217 3,665,182
1976 TQ 1976 1977 1978	302,519,792 75,462,780 358,139,417 399,776,389 460,412,185	205,751,753 49,567,484 246,805,067 278,438,289 322,993,733	46,782,956 9,808,905 60,049,804 65,380,145 71,447,876	158,968,797 39,758,579 186,755,263 213,058,144 251,545,857	74,202,853 19,892,041 86,076,316 97,291,653 112,849,874	5,307,466 1,465,247 7,425,325 5,381,499 5,519,074	5,427,722 1,305,841 5,406,633 5,612,715 5,647,924	2,487,894 622,821 2,398,501 2,450,913 2,495,517	5,486,106 1,543,339 6,068,682 6,555,681 7,057,612	3,855,996 1,046,007 3,958,893 4,045,639 3,848,450

# Footnotes for Tables 1-3

R Donased

- The receipts in the verious States do not indicate the lederal in the Urden of each since, in many instances, taxes are collected in one State from residents of another State. For example, withhold-one State from residents of another State. For example, withhold-one States are substantial amounts withheld from states are of emboyes who reade in neighboring States.
- 2. Includes taxes on unrelated business income of exempt organizations.
- 3. Cellectors of Individual Income tax not withheld incluse out-age survivors, Stability, and hospital Insurance taxes on self-sen-playment income (SECA). Similarly, the collections of individual income tax withheld are reported in comprised amongs with older play survivors, disability, and hospital insurance taxes (FICA) on asteries and wages. Estimated separate actional totals for individual income tax and for old-age, survivors, disability, and hospital insurance taxes set of those in the text table on (Gross Internal Revenue Collections) page 5 and are used in obtaining national totals or individual income taxes and employment taxes in Table 5.
- 4. Self-employment tax and taxes imposed by the Federal Insurence Contributions Act are applicable with respect to Guarn and American Samoa. Amounts of such taxes collected in Guarn and American Samoa are combined with similar taxes reported for Office of International Operations—Other.
- 5. Includes Fiduciary income tax collections of \$1.4 billion
- Beginning with fiscal year 1957, the United States total is adjusted to exclude withheld individual income taxes transferred to the Government of Guam in accordance with the provisions of Public Lew 630, approved Aug. 1, 1950 (64 Stat. 392). This adjustment amounted to \$41.5 million tor 1979.
- 7. Includes net adjustment of -\$67.6 million made by the Department of the Treasury.
- This district is designated to report all revenue collections received from taxpayers residing outside of the area serviced by its internal Revenue Service Center.
- 9. Tax payments made to banks, under the Federal tax deposit system are included in the internal revenue collections for the period in which the Federal Tax Opposits purchased However, such payments are not classified by internal revenue distincts (nor by tax subclasses to which excise tax payments relief) until the Federal Tax Deposit payment is applied to the taxpayer's ilability from tax returns (fled).
- Represents credits allowable on income tax returns for certain gasoline and lubricating oil tax payments and for excess payments under the Federal insurance Contribution Act (FICA).
- 11. Designations by taxpeyers of a portion of their taxes to the Presidential Election Campaign Fund are not collections, as such, because they do not affect taxpeyer liability. Transfers of amounts to this fund are made on a national basis only and, therefore, have no effect on district and response collection date.
- Represents amounts offset against outstanding tax liabilities other than those for Forms 1040 and 1040A on which the credits are claimed.
- Includes amounts transferred to special accounts for Puerto Rico, Virgin Islanda and the Northern Mariana Islands. Also includes alcohol and lobacco tax amounts classified too late to be reported by district.
- 14. Amounts of internal revenue taxes collected on Puerto Rican products transported to the United States or consumed on the sitsent (less refunds, drawbacts, and expenses) are overed into the Treasury of Puerto Rico under provisions of secs. 7652(a)(3) and 5314(a)(4) of the Internal Revenue Code of 1954. The gross amounts are included in overall collection results (Tables 1 through
- 15. Refer to Table 2 for components.
- 16. Corporation Income tax rates: Effective January 1, 1965, first \$25,000 or not income normal tax of 22 percent, net income in excess of \$25,000 combined normal and surfax of 48 percent. Normal tax and surfax sits apply to net income derived by certain exempt organizations from unrelated trade or business. Effective January 1, 1968, a 10 percent per annum surcharge was extended to December 31, 1969, by Public Law 91–37, exception to the tax (Public Law 90–364). The 10 percent per annum surcharge was extended to Ducember 31, 1969, by Public Law 91–37, and percent of January 1, 1969, by Public Law 91–172 at a 5 percent and rate, and then discontinuous Under the Tax Reduction Act of 1975 (PL. 94–12), effective for 1975 returns, surfax exemption inscreased to \$50,000 and normal tax reduced to 20 percent on tirst

- \$25,000 of taxable income. These changes were extended by The Revenue Adjustment Act of 1975 (P.L. 94–164) to June 30, 1975, 107 1976 returns a trated designed to achieve the half year extension. The lower rates and higher surtax exemption were extended through 1979 by the Tax Retiront Act of 1976 (L. 94–455) and through 1979 by the Tax Retiront Act of 1976 (L. 94–95) extended through 1979 by the Tax Retiront Act of 1976 (L. 94–95) and through 1979 by the Tax Retiront Act of 1976 (R.L. 95–90) (Techelve for tax years beginning Junay 1, 1979, the Revenue Act of 1978 (P.L. 95–900) (money of the Tax Percent Information 1) percent of the Spectrant of Laxable income.
- 17. Individual income tax rates: Effective January 1, 1965, gratitated rates from 1 percent of 20 percent of lasshed income. A 10 percent per annum surcharge edded by Public Lew 90-384, effective April 1, 1968, for Individuals, was extended to December 31, 1969, at the same annual rate (Public Lew 91-45), extended to June 30, 1970 (Public Lew 91-17) at a 5 percent annual rate, and then descontinued. Includes SECA taxes of 8.1 percent on net earnings up to \$17,700 for 1978 and \$2,290 for 1978.
- 18. Pates of lax are as Klover: Income Tax graduated withholding on wagad in access of exemptions: Public Law 89–368, effective July 1, 1967, 14 to 30 percent; Public Law 91–172, effective Jarrary 1, 1970, 14 to 25 percent; Public Law 91–172, effective Jarrary 1, 1970, 14 to 25 percent; 14 to 36 percent effective Jarrary 1, 1970, 14 to 25 percent; effective April 30, 1975, under Public Law 94–12 and 94–164; 15 to 38 percent, effective July 1, 1977, under Public Law 95–30; 15 to 39 percent; effective Jarrary 1, 1979, under Public Law 95–300, A combined FICA lax rate of 12,1 percent was in effect on statistic and wages up to 317,700 for calendar year 1978 and 12.26 percent ownsigned up to \$22,900 to 1979.
- 19. Consists of regular railroad retirement combined tax rate of 21.6 percent for calendar year 1978 and 21.76 percent for 1979. That exploits to removement (1978) for 1979 and 18.03 percent for 1979 and 1970 percent for 1979 and 1970 percent for 1979 and 1970 percent for 1978 and 1970 percent for 1978 and 1970 percent for 1978 and 1970 percent for calendar year 1978 and 21.76 percent for 1979 on tradeba portion of experiment for calendar year 1978 and 21.76 percent for 1979 on tradeba portion of compensation received. In addition, a supplemental tax invited quantity by the Ratiford Retirement Board is incosed on employers and employee representatives besed on man-hours worked.
- 20. Employers of one or more persons in each of 20 calendar weeks or who paid wages of 3.1,500 or more in any calendar quarter taxed 3.4 persons on taxable portion of veges up to \$4,200 for calendar year 1978 and to \$4,000 for 1970. This tax is reduced by credits for unemployment contributions paid to States up to 2.7 persons of EVTA tax.
- 21. Prior to January 1, 1977, estate tax rates were graduated from 3 percent on the first \$5.000 of nel estate in excess of a \$60,000 cert taxes can a \$60,000 cert taxes can a \$60,000 cert taxes were three-fourths of the estate tax schedule for corresponding brackets with a \$50,000 exemplon subject to a \$5,000 exhaust exclusion for each dones. Beginning January 1, 1977, the expensate trates for estates and gifts were replaced by unified rates of tax graduated from 18 percent to 70 percent. The expensale exemption amounts were replaced by a unified credit of \$47.500 to be phased in over a 5 year period \$54,000 credit for 1978 and \$38,000 for 1979).
- 22. Taxes on passenger automobiles and light trucks repealed December 11, 1971, by the Revenue Act of 1971.
- 23. Includes 50¢ and 2% per ton taxes on underground mined onel and 25¢ and 2% taxes on surface mined coal.
- Includes delinquent taxes on items repealed by Public Laws 87–456, 88–36, and 89–44. Also includes sugar and interest equalization taxes which have expired.
- Rate was reduced from 6 percent to 5 percent on January 1, 1977, to 4 percent on January 1, 1978 and to 3 percent January 1, 1979 (Public Law 91–614).
- 26. Beginning July 2, 1972, subject to credit up to 80 percent for State taxes imposed on such devices (P.L. 92-178). Maximum credit increased to 95 percent effective July 1, 1978 (P.L. 95-600).

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- 27. Transfers of machine guns, short-barreled firearms, stiencers, etc., \$200 each; certain guns with combination shotguns and rife barrels, and other special types of thearms, \$5 each. Occupational taxes are tended on manufacturers, importers, or dealers in firearms and are included in the emounts shown.
- 28. Rate was reduced from 4 percent to 2 percent for taxable years beginning after September 30, 1977 (P.L. 95-600).

Table 4.—Amount of internal revenue refunds including interest (in thousands of dollars)

other areas (Batter Impresented by single districts indicated in parentiness; totals for other States shown at bottom or table)  **Control States, total.**  **North-Attantic Region.**  **Abarry (Gen (c) bottom)  **Augusta (Menno)  **Bottom (Menno)  **Bottom (Menno)  **Buringtom (Vermont)  **Leftod (Gone (C) bottom)  **Buringtom (Vermont)  **Leftod (Gone (C) bottom)  **Leftod (Gone (G) bottom	1708.588 8,944.074 8,944.074 8,944.074 8,944.074 8,944.074 8,947.076 8,947.0		Exposement (3)  33,282,579 4,341,6712 4,341,6712 500,665 5077,180 651,469 120,569 131,369 120,569 131,369 120,569 131,369 14,4851 160,569 14,4851 160,569 14,4851 160,569 160,	2,024,147 133,243 14,152,143 15,273 12,946 12,946 12,946 13,243 15,277 1	Estate  110,1689  23,015  23,015  23,015  2,015  3,200  3,200  3,200  48,200  48,200  2,205  48,200  2,205  48,200  1,124  1,124  1,124  1,128	(5) 10.578 2.010 1	20,554 9 1,497 1,493 1,493 1,493 1,493 1,493 1,493 1,5
North-Alzantio Region Abarry Assputa Burtopin Gene (c) basiney Burtopin Gene (c) basiney Burtopin Gene (c) basiney Burtopin Overmont Assintation Gene (c) basiney Provinces Assintation Gene (c) basiney Provinces Assintation Gene (c) basiney Assintation Boutheast (Georgia) Countries Countries Generation	41,709,509 8,644,674 291,126 11,617 291,126 11,617	1,124,189 1,124,189 1,124,189 1,124,189 1,124,147 79,927 1,24,477 79,927 1,24,927 1,	33,202,579 4,341,672 4,341,672 4,341,672 125,343 120,060 661,469 661,469 661,469 661,469 131,336 131,3	2,202.147 193.283 4,513 4,513 18,977 12,246 15,277 4,993 17,277 22,399 19,292 10,292 1	110,586 529 529 4,500 2,424 4,500 2,425 48,1	10.579 10.579 11 2.510 11 2.45 31 51 12.84 83 87 70 156 64 168 826 826 826 826 827 71 168 838 846 71 9 182 826 826 826 827 72 838 838 847 847 847 847 847 848 848 848 848 84	309.06: 20.55 20.5
Nearth-Allarido Region Albarry Burden B	5,444,074 291,129 572,200 1728,5200	1,124,196 16,395 14,407 16,395 17,407 19,307 19,307 1,2007 17,307	4,941,672 266,418 303,986 303,	133,243   134,24	23,015 500 3,200 3,200 4,500 3,200 4,5	2010 11 4 245 245 35 1 9 12 294 35 1 70 1 294 370 1 145 1 145 1 244 1 9 1 82 1 244 1 8 1 82 1 82 1 82 1 82 1 82 1 82 1 82	20.55 9 1.477 5.75 5.90 1.433 1.433 1.533
Burrigon  Meribatian  Gen (C) below)  Portamouth  (New Heraphine)  Portamouth  (New Heraphine)  Midd-Attained Regiden  Midd-Attained Regiden  Midd-Attained Regiden  Midd-Attained Regiden  Midd-Attained Regiden  Midd-Attained Regiden  Midd-Attained  Rewards  (New Jersey)  Philodophine  (See (6) below)  Pristicuspy  Rowmond  (Virginia)  Bourineparline  (Colorobia)  Midd-Attained  (Midd-Attained  (Midd-Att	Pari 128 154,617 1972,509 1972,509 1972,509 1972,509 1972,509 1972,509 146,699 146,699 1,024,157	10,395 14,407 124,447 124,447 125,447 126,447 127 127 128 128 128 128 128 128 128 128 128 128	268.418 135.343 135.343 135.343 137.060 137.06		559 5.8940 3.205 3	1 4 245 351 355 355 350 350 350 350 350 350 350 350	24 9 9 1,499 5,777 1,822 5,010 7,711 17,11
Bururgian  Merinatian  Gen (c) below)  Portmouth  (New Herrighties)  Portmouth  (New Herrighties)  Red-Allander Region  Region	154,917 972,900 1398,529 94,429 95,439 96,439 96,439 146,639 1	14.407 79.9727 24.4477 79.9727 34.507 34.507 34.507 34.507 34.507 34.507 34.507 34.507 34.507 34.507 34.507 34.507 35.507 36.507	135,343 200.665 977.106 667.10	4,512 22,213 18,973 11,294 12,274 14,267 14,267 14,267 14,267 14,267 16,	259 3.840 4.600 2.400 4.600 2.400 4.600 2.400 4.600 2.400 4.600 2.400 4.600 2.400 4.600 2.400 4.600 2.400 4.600 2.400 4.600 2.400 4.600 4.	245 335 351 281 1,294 3,397 787 1556 1444 197 8838 882 2447 197 2447 197 2447 247 248 8838 8838 8838 8838 8838 8838 8838	9 1.494 5.77 1.636 8.500 8.500 8.500 1.398
Bururgian  Merinatian  Gen (c) below)  Portmouth  (New Herrighties)  Portmouth  (New Herrighties)  Red-Allander Region  Region	972-909 1788-5-909 178	124,447 79,972 53,439 617,269 617,269 618,618	200.665 977.180 653.466 553.466 553.466 553.766 553.766 120.559 137.866 1180.057 1180.	22,213 18,973 12,944 14,578 14,578 14,578 14,578 14,578 15,277 14,578 16,578 16,578 17,287 17,287 17,287 17,287 17,287 17,287 17,287 17,287 17,287 17,287 17,287 17,287 17,287 17,287 17,287 18,588 18	3,940 4,600 3,200 4,600 6,925 4,120 6,110	315 315 2814 12814 378 378 379 575 156 144 117 157 158 158 158 158 158 158 158 158 158 158	1.49 5.777 1.83 5.90 4.4 4.4 4.7 7.24 1.3 1.3 1.3 1.3 1.3 1.3 1.3 1.3 1.3 1.3
Burrignan  Merhatian  Gen (C) below)  Portemouth  (New Hersphire)  (New Hersphire)  Photolesistand  (New Hersphire)  Photolesistand  (New Hersphire)  (Portemouth  (New Hersphire)  (Portemouth  (New Hersphire)  (Portemouth  (New Hersphire)  (New Hersphi	723,416 60,425 6	53,001 4,333 112,005 20,201 20	977.180 561.4499 56.4499 56.4499 56.4499 56.459 120.509 121.339 120.509 131.339 4.577.411 1.025.099 674.7775 728.552 2.3484 724.775 26.552 2.3484 724.775 26.552 2.3484 724.735 1.033.198	18,976, 12,946	3.200 2.004 6.005	315 315 2814 12814 378 378 379 575 156 144 117 157 158 158 158 158 158 158 158 158 158 158	5,771 1.838 2.5 5.000 5.01 12 4.4 11 17,24 17,24 11,15 11,15 12,17 11,16 12,17 11,17
surrigion  Marinatian  Gen (C) below)  Portamouth  Portamouth  Portamouth  Portamouth  Portamouth  Portamouth  New Hersphire)  Biological	69.425 63.329 1.416.026 63.529 1.416.026 63.529 5.476.036 1.54.037 1.540.745	4,338 112,9691 20,118 780,139 183,591 183,543 183,543 183,543 183,543 183,543 183,762	\$3,480 488,778,88 680,050 4,879,816 587,667 1,1055,099 1,857,667 178,552 83,472 4,860,677 1,055,099	2.2767 (46.983) 46.9831 3.007 47.3848 52.3809 52.4855	305 - 2424 - 242	1281 1,294 38 787 781 781 781 144 244 147 147 188 188 188 188 188 188 188 188 188 18	2 5.909 5.01 12: 5.909 5.01 12: 5.909 5.01 12: 5.01 12: 5.01 13: 5.02 13: 5
Burrignan  Merhatian  Gen (C) below)  Portemouth  (New Hersphire)  (New Hersphire)  Photolesistand  (New Hersphire)  Photolesistand  (New Hersphire)  (Portemouth  (New Hersphire)  (Portemouth  (New Hersphire)  (Portemouth  (New Hersphire)  (New Hersphi	633, 329 144, 6027 144, 6027 144, 6027 144, 6027 144, 6027 1440, 744, 157 1440, 744, 157 1440, 744, 157 1450, 745, 757 1560, 771, 560 126, 754 1660, 754 166	112,690 675,313 22,001 675,313 22,001 675,313 780,128 780,128 780,318 780,318 780,318 780,371 60,371	498.752 693.796 120.5599 120.5599 130.5591 140.5591 1.180.057 1.255.099 1.180.057 1.255.099 1.255.09	15.2772 4.38674 4.3674	2.424 6.925	1,294 337 70 781 781 781 146 148 244 147 858 858 90 182 52 22 22 23 37 45 24 25 20 20 20 20 20 20 20 20 20 20 20 20 20	5.90 5.010 4 122 43,41 7,24 17,11 13,99 1,158 2,388 1,158 2,388 1,158 2,388 1,158 2,388 1,308 2,388 2,
Menhatan (See (c) bolow) Portmouth (New Hampshire) Mish, Altanito Registe (Registe (	1.416,027 1.46,0027 1.46,0027 1.476,1453 1.024,1745 1.267,145 1.267,145 1.267,145 1.267,145 1.267,145 1.267,145 1.267,145 1.267,145 1.267,145 1.267,145 1.253,500 1.25	675,313 22,600,129 22,000,129 23,001,129 23,001,129 24,4424 111,5442 111,54	683,796 120,5598 130,5598 130,5598 130,5598 130,5598 130,5598 130,5598 130,5598 130,5598 130,5598 130,5598 130,5598 130,5598 130,5598 130,5598 144,551	43,678 1 47,978 1 47,	6.925   493   14,250	1,294 337 70 781 781 781 146 148 244 147 858 858 90 182 52 22 22 23 37 45 24 25 20 20 20 20 20 20 20 20 20 20 20 20 20	5.01 12 43.41 7.24 17.11 13.93 1.585 2.38 10.62 1.555 23.76 10.62 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50
Personative Care of the Control of t	146,696 154,997 157,982 164,013 146,143 164,143 164,143 171,563 171,563 182,760 125,76	22,620 20,1161 20,1161 214,429 214,429 214,429 213,430 213,430 213,530	120,509 131,398 4587,491 4587,491 4587,491 1,025,099 674,775 728,552 2,880,424 455,616 314,851 560,569 4445,616 314,851 1,032,494 455,616 1,032,494 454,944 456,743 457,7459 457,745	4,993 3,007 407,848 20,22 21,869 36,405 26,405 27,609 10,570 10,5	481 283 48.4 284 285 285 285 285 285 285 285 285 285 285	781 781 781 781 781 781 781 781 781 781	4 12 43,41 7,24 17,11 13,51 1,55 1,15 23,77 10,82 1,03 1,03 1,03 1,03 1,03 1,03 1,03 1,03
Personative Care of the Control of t	5,870,963 1,024,157 1,462,745 1,124,1745 1,124,1745 1,127 1,	780, 199 93,991 214,4424 93,991 124,4424 165,946 93,918 94,918 95,922 96,922 96,923 96,923 97,928 97,928 98	4.579.516 887.601 1.189.0503 1.18	147,948 13,942 124,950 18,050 18,050 172,247 172,247 105,990 105,990 105,990 105,990 127,040 121,042 1	18,250 2,122 6,516 2,152 1,1742 5,000 12,283 12,283 145 1,550 1,55	781 57 156 148 244 147 8 9 858 858 90 182 356 355 357 27 37 37 37 37 37 37 37 37 37 37 37 37 37	43,41 47,22 17,11 13,93 1,55 2,17 10,83 44 3,13 2,2 1,33 7,33 2,2 2,01 1,83 1,83 1,83 2,2 2,2 2,2 2,2 2,2 2,2 2,2 2,2 2,2 2,
Personal Control Contr	1,024,157 1,450,745 1,267,136 607,136	93,591 214,442 1817,534 1817,534 1917,534 391,83 39	887,861 1,180,057 1,025,09	33,282 24,455 32,455 32,855 32,855 33,835 33,835 33,835 33,835 34,287 32,700 32,700 32,445 185,024 24,246 185,024 24,246 185,024 24,246 185,024 24,246 185,024 24,055 34,855 35,855 34,855 34,855 34,855 34,855 34,855 34,855 34,855 34,855 34,855 34,855 34,855 34,855 34,855 34,855 34,855 34,855 34,855 34,8	2.122 6.516 2.132 1,743 5.029 12,260 745 1,450 1,450 1,450 1,350 1	157 157 148 148 147 9 858 150 182 358 358 358 358 358 358 358 358 358 358	7,24 17,11 13,83 1,555 1,555 1,555 10,62 40,40 40,40 1,313 25 1,030 7,32 22,01 3,22 22,01 3,22 22,01 4,44 4,44 2,86 4,44 4,44 4,44 4,44 4,44 4,44 4,44 4
Personal Control Contr	1,450,745 1,267,138 621,560 622,560 622,560 623,754 684,646 623,754 680,454 680,454 680,454 680,454 680,454 680,454 680,454 680,454 680,450 68	214,442 193,443 173,545 153,646 153,646 153,656 153,656 173,056 173,056 153,15	1,180,057 975,0975 978,552 878	22,457 22,380 19,589 26,405 31,587 27,560 27,760 22,700 12,451 55,220 44,059 22,436 44,059 22,436 44,059 26,264 44,059 26,264 26,264 27,436 44,059 26,264 26,264 26,265 26	6.516 2.132 1.742 5.009 12.383 2.168 7.45 443 1.350 1.	156 148 244 147 958 958 952 152 153 154 154 157 157 157 157 157 157 157 157 157 157	17, 11 13,89 1,85 1,185
Richmond (Vriginia) Withrington (Delwerre) Withrington (Delwerre) Withrington (Delwerre) Allaria (Coorgia) Birmingham (Alsbarre) Gouth Carcinia) Gournal (Coorgia) Birmingham (Alsbarre) Gouth Carcinia) Gouth Carcinia Corcinia Gouth Carcinia Gouth Car	1,267,138 671,563 628,760 128,540 4,861,822 75,244 4,861,822 75,244 686,946 687,980 680,946 687,980 680,946 687,980 680,946 687,980 680,946 687,980 680 680,980 680,980 680,980 680,980 680,980 680,980 680,980 680,980 680,98	193,443 173,554 65946 65946 65946 679,367 62,410 33,126 63,126 131,126	1,025,099 674,7755 728,552 728,552 728,552 728,552 728,552 728,552 728,552 728,552 728,552 728,552 728,552 728,552 728,552 728,552 728,752 728,752 728,752 728,752 728,752 728,752 728,752 728,752 728,752 728,752 728,752 728,752 738	22,380 19,689 26,405 3,635 171,287 10,540 10,540 21,750 12,451 15,451 15,451 16,528 24,248 44,555 13,886 43,886 44,555 10,524 21,486 44,555 10,526 10	2,192 1,743 5,328 1,009 12,383 2,168 744 443 1,350 1,317 5,962 1,387 1,284 1,389 1,389 1,389 1,389 1,389 1,030 1,361 2,46 1,030 1,03	148 244 147 9 858 1858 1858 1858 185 27 355 375 148 71 29 71 29 375 375 42 2,559 2,259 2,259	13,93 1,555 2,387 1,151 1,151 1,152 1,062
Richmond (Vriginia) Withrington (Delwerre) Withrington (Delwerre) Withrington (Delwerre) Allaria (Coorgia) Birmingham (Alsbarre) Gouth Carcinia) Gournal (Coorgia) Birmingham (Alsbarre) Gouth Carcinia) Gournal (Coorgia) Birmingham (Boothim)	629,760 128,540 4,861,822 73,4861,822 73,4861,822 73,4861,822 73,4861,822 73,4861,822 73,4861,822 73,5861,822 73,5861,822 73,1852 1,1862,838 850,161 1,236,821 1,1862,838 850,161 1,236,821 1,1862,838 850,161 1,236,821 1,1862,838 850,161 1,236,821	173.534 65.946 39.1808 39.1808 77.7207 77.200 34.126 77.200 31.1809 31.1809 31.1809 31.1809 31.1809 31.1809 31.1809 31.1809 31.1809 31.1809 31.1809 31.1809 31.1809 31.1809 31.1809 31.1809 31.1809 32.541 44.842 44	674,775 728,552 83,472 83,472 83,472 83,472 83,472 83,472 845,671 845,671 845,671 851,375 520,633 1,068,005 568,558 1,063,318 1,662,934 454,984 454,984 454,984 454,984 454,984 454,984 454,984 454,984 454,984 454,984 454,984 457,783 457,128 457,12	26,405 3,635 171,287 27,680 19,399 10,540 22,700 12,451 55,289 24,248 155,024 24,065 33,866 22,07 24,265 33,866 6,055 6,052 24,268 10,522 24,126 10,522 24,126 10,522 24,126 10,522 24,126 10,522 24,126 10,018	5,328 1,089 12,383 2,168 745 443 1,350 317 5,962 1,377 8,824 1,389 1,389 1,389 1,000 1,000 1,000 1,500 1,500 1,760	244 147 9 858 90 182 16 82 82 356 50 385 27 27 27 27 45 23 372 45 22 2,559 2,559	1,552 2,378 1,15 22,782 40 48 3,13 1,33 1,33 2,22 2,20 1,33 1,53 1,53 1,53 1,53 1,53 1,53 1,53
Richmond (Vriginia) Withrington (Delwerre) Withrington (Delwerre) Withrington (Delwerre) Allaria (Coorgia) Birmingham (Alsbarre) Gouth Carcinia) Gournal (Coorgia) Birmingham (Alsbarre) Gouth Carcinia) Gournal (Coorgia) Birmingham (Boothim)	126,540 4,861,822 783,108 528,754 360,454 689,946 267,980 125,5500 680,980 125,5500 136,561 1,946,589 86,851 1,789,209 459,257 1,789,209 459,257 1,789,209 459,257 1,789,209 459,257 1,789,209 459,258 611,209 527,178 527,178 527,178 5,782,484	39,183 400,606 79,307 62,410 34,126 34,126 51,1983 131,1983 133,782 53,183 174,661 227,025 83,300 83,256 8,884 44,642 44,642 44,642 100,673 105,3461 181,244	83,472 880,824 662,971 445,661 331,375 230,638 1,056,605 566,556 4,947,282 1,062,934 4,343,200 1,062,934 4,343,200 1,462,934 1,56	3,635 171,287 27,660 19,399 10,540 12,520 12,520 155,289 25,289 21,436 41,065 33,866 22,067 6,528 21,289 8,005 8,005 10,013 21,289 8,005 10,013 21,126 10,013 21,126 10,013 21,126 10,013 21,126 21,12	1,089 12,388 2,168 746 443 1,350 1,350 1,350 1,389 1,389 1,389 1,389 1,389 1,389 1,537 989 1,537 1,637	9 858 90 182 16 82 82 356 50 385 27 27 27 27 27 23 37 24 23 37 24 25 25 25 25 27 27 27 27 27 27 27 27 27 27 27 27 27	1,15 22,782 40 40 48 3,13 25 1,00 7,32 22,07 3,25 1,83 2,44 4,44 2,86 64 2,4 31,88 64 64 64 65 65 65 65 65 65 65 65 65 65 65 65 65
Controlled	4,861,822 783,106 528,754 360,454 686,946 267,860 1255,500 680,500 5,781,650 781,655 1,235,821 1,245,582 1,235,821 1,345,582 1,545,582 1	60,006 79,397 62,410 34,126 77,300 24,075 131,199 81,331 253,783 131,783 127,025 227,0	2,860,824 682,971 445,616 314,451 561,377 561,377 561,377 561,562 1,662,626	174,287 27,680 18,399 10,540 22,700 12,451 55,289 24,248 155,024 25,062 27,436 44,065 32,067 65,328 60,328 60,328 60,328 10,532	12,385 2,168 7.45 4.43 1,350 317 5,962 1,377 8,829 1,389 1,284 1,389 1,284 1,389 1,3	858 90 182 16 82 356 385 50 385 71 27 83 148 71 29 27 27 29 27 45 22 45 22 2,659	23,76 10,624 40 48 3,13 25 1,33 25 22,01 3,25 1,63 4,44 2,88 24 31,88 64 64 64 64 65 55 55 55
Controlled	783,108 528,754,360,454,460,45	79.397 62.410 34.126 77.300 24.075 131.999 35.377 174.661 227.025 83.380 31.582 31.582 31.582 31.582 41.582 41.582 41.682 41.582 41.682	662,971 445,616 314,851 591,375 290,638 1,058,605 598,558 1,058,605 1,063,188 1,062,934 1,622,934 267,783 444,984 271,263 1,499,270 343,200 1,499,270 343,200 111,009	27,650 19,399 10,540 22,700 12,451 15,451 156,004 156,004 156,004 166,005 166,	2, 168 443 1,350 317 5,962 1,377 8,824 1,284 1,389 3,072 1,637 989 1,030 13,616 5,266 1,023 176 2,015 974 1,878	90 182 16 82 356 550 385 71 83 148 71 23 372 45 22 2,659	10,82 40 40 3,13 2,23 1,30 7,32 22,01 3,22 2,2,01 9,34 4,44 2,88 2,4 2,4 31,80 64 64 64 65 65 65 65 65 65 65 65 65 65 65 65 65
Controlled	528,754 360,454 686,946 627,850 1,253,500 680,900 5,785,100 1,946,859 950,181 1,946,859 950,181 1,946,859 960,181 1,896,255 46,255 46,255 46,255 47,287 10,971 10,9	62,410 34,126 77,300 24,075 131,1909 81,331 57,873 17,663 12,27,673 16,544 81,522 44,847 148,532 148,5	445.816 314.851 581.375 230.638 1.056.805 586.568 4,947.283 688.151 1.033,198 1.052.934 825.763 444.984 271.262 888.85 689.270 94.352.200 94.35	18,398 10,540 23,700 12,451 55,289 24,248 21,062 27,436 44,065 33,866 22,067 6,528 22,360 69,326 30,013 10,532 24,126 19,018 29,705	746 443 1.350 1.357 5.982 1.377 6.824 1.389 3.072 1.687 989 1.030 13,616 5.266 1.023 176 2.015 974 1.878	182 16 182 82 356 50 385 27 27 27 27 3,794 23 372 45 22 2,859	40 48 3,13 29 1,30 7,32 22,01 3,25 1,88 2,48 2,48 2,48 31,58 16 16 16 2,54
Generation (North Carolina)  Justicion (Missessips)  Nathfolia (Ferressee)  Nathfolia (Ferressee)  Nathfolia (Ferressee)  Nathfolia (Ferressee)  Dental (See (d) bislow)  Cerotinati (See (d) bislow)  Dental (See (d) bislow)  Destal (See (d) bislow	360,454 686,946 267,850 1,253,500 680,900 781,653 1,946,589 950,181 540,144 310,732 5,611,694 86,851 1,898,236 456,255 93,989 617,208 247,287 771,529 710,971 5,072,457 711,529 710,971 5,072,457 711,529 710,971	34,126 77,300 24,075 131,969 81,331 174,661 227,025 83,330 59,189 31,634 82,561 85,522 46,522 46,522 46,522 46,523	314,851 591,375 230,638 1,056,605 566,568 566,568 688,151 1,033,198 1,602,934 266,783 454,984 271,263 4,438,865 4,438,865 4,438,865 1,499,270 74,211 537,126 181,809 774,211 537,126 181,809 575,323 437,629	10,540 22,700 12,451 15,289 24,248 166,004 17,436 44,065 22,067 6,528 22,950 6,528 59,326 50,013 10,532 24,126 19,018	443 1,350 317 5,962 1,377 8,824 1,284 1,389 1,030 1,637 1,637 1,637 1,030 13,616 5,266 1,023 1,76 1,76 1,76 1,76 1,76 1,76 1,76 1,76	16 82 82 356 50 385 71 83 71 23 27 27 27 27 22 2,659	46 3,13 1,30 7,32 22,0,05 1,83 9,44 2,86 24 31,88 8,46 16 16 16 2,55
Generation (North Carolina) authorism (Generation (North Carolina) authorism (Minterespie) (Minteres	267,880 680,900 5,783,100 781,653 1,235,821 1,948,859 950,181 1,948,859 950,181 1,948,859 950,181 1,948,255 88,851 1,898,236 458,255 93,989 917,208 247,287 710,971 5,092,857 182,484	77.300 24,075 131,999 81,331 433,782 57,873 174,661 227,025 83,380 59,189 31,634 92,561 9,502 225,5534 83,326 63,461 102,877 105,603 63,461	581,375 230,633 1,058,605 568,569 4,947,283 668,151 1,003,198 1,002,934 454,984 257,783 454,984 1,499,270 343,200 343,200 347,211 181,609 181,949 575,223 447,828 181,809 181,949 181,809 181,949 181,809 181,949 181,809 181,949 181,809 181,949 181,809 181,949 181,809 181,949 181,809 181,949 181,809 181,949 181,809 181,949 181,809 181,949 181,809 181,949 181,809 181,949 181,809 181,949 181,809 181,	- 22,700 12,451 55,289 24,248 155,024 21,436 44,065 22,067 65,28 22,360 59,326 50,013 10,532 24,126 19,018 29,705	5,982 1,377 8,824 1,284 1,389 1,307 1,637 989 1,030 13,616 246 5,266 1,023 176 2,015 974 1,878	82 356 50 385 27 83 148 71 29 27 3,794 23 372 45 22 2,859	3,13 25 1,30 7,32 22,01 3,25 3,34 4,44 2,86 24 31,88 6 8,46 6 16 2,54
Jackson (Missessippi) Jacksonnia (Provida) (Missessippi) Jacksonnia (Provida) (Provida) Naghride (Provida) Naghride (Provida) Naghride (Provida) Desired (Missessip) Destruit (Michigari) Indenapolis (Michigari) Indenapolis (Michigari) Notarrapolis (Michigari) Notarrapolis (Michigari) Naghride (Missessip) Naghride (Missessip) Naghride (Neonotala) Naghride (Neonotala	1.253.500 680.900 5.783.100 781.553 1.235.821 1.946.559 950.181 540.144 310.722 5.611.504 458.255 93.989 817.208 247.287 771.529 710.971 5.082.457	131,969 81,331 433,762 57,873 174,661 227,025 83,380 59,189 31,634 82,281 9,502 225,534 83,326 83,326 84,842 102,877 105,603 63,461	1,056,805 569,568 4,947,281 688,151 1,003,198 1,602,934 825,783 4,512,984 251,283 4,439,200 74,211 537,126 181,803 4,74,211 537,126 181,803 4,74,211 537,126 181,803 4,74,211 537,126 181,803 4,74,211 537,126 181,803 575,223 4,77,629	12,451 55,289 24,248 185,024 27,436 44,065 33,866 22,067 6,528 23,850 8,605 59,326 30,013 10,532 24,126 19,018 29,705	5,962 1,377 8,824 1,284 1,389 3,072 1,637 989 1,030 1,3,616 246 5,266 1,023 176 2,015 974 1,878	82 356 50 385 27 83 148 71 29 27 3,794 45 23 372 45 25,959 120	25 1,30 7,37 22,07 3,25 1,83 9,34 4,44 2,86 2,56 8,46 66 16 2,56
Posentalism (Costeral) (Posteratury (Postera	680,900 5,783,100 781,653 1,235,852 1,948,859 950,181 540,144 310,732 88,851 1,898,236 458,255 89,959 817,208 247,287 771,529 710,971 5,082,857 182,484	81.331 533,762 57,873 174,881 227,025 83,025 83,036 9,502 31,634 92,281 9,502 325,534 83,326 8,884 148,532 44,842 102,877 105,603 63,461 811,248	568.568 4,947.281 698.151 1,003,198 1,602.804 826.783 444.994 271,263 68,384 1,499.270 343,200 74,211 637,126 181,009 675,323 437,629	24,248 185,024 21,082 27,436 44,065 33,866 22,067 6,528 232,960 8,606 59,326 30,013 10,532 24,126 19,018 29,705	1.377 6,824 1,284 1,389 3,072 1,637 989 1,030 13,616 246 5,266 1,023 178 2,015 974 1,878	50 385 27 83 148 71 29 27 3,794 372 45 22 2,859 120	7,33 22,01 3,25 9,34 4,44 2,86 24 31,51 8,46 66 16 2,55
Posentium Potentium Potent	5,785,190 5,785,190 1,235,821 1,948,899 950,181 540,144 310,732 5,611,594 1,698,236 458,255 93,989 817,208 247,287 771,529 710,971 5,082,857 182,484	57,873 174,661 227,025 83,380 59,189 31,634 892,581 9,502 325,534 83,326 8,884 148,532 44,842 102,877 105,603 63,461	4,847,283 58,151 1,033,198 1,602,934 825,783 454,984 271,263 4,438,885 68,384 1,459,270 74,211 637,126 181,809 819,943 675,323 437,629	155,024 21,082 27,436 44,065 33,886 22,087 6,528 222,950 8,605 59,326 30,013 10,532 24,126 19,018 29,705	8,824 1,284 1,389- 3,072 1,637 989 1,030 13,616 246 5,266 1,023 1,023 1,076 2,015 974 1,878	365 27 83 148 71 29 27 3,794 23 372 45 22 2,859 120	7,33 22,01 3,25 9,34 4,44 2,86 24 31,51 8,46 66 16 2,55
Posentalism (Costeral) (Posteratury (Postera	781,653 1,235,821 1,948,859 950,181 540,144 310,732 5,611,694 310,732 5,611,694 235 458,255 93,989 617,208 247,287 771,529 710,971 527,178 5,082,857	57,873 174,661 227,025 83,380 59,189 31,634 892,581 9,502 325,534 83,326 8,884 148,532 44,842 102,877 105,603 63,461	688,151 1,033,198 1,602,934 825,783 454,984 271,263 4,438,885 68,384 1,499,270 343,200 74,211 637,126 181,809 819,943 675,323 437,629	21,062 27,436 44,065 33,886 22,067 6,528 232,950 8,605 59,326 30,013 10,532 24,126 19,018 29,705	1,284 1,389- 3,072 1,637 989 1,030 13,616 246 5,266 1,023 1,023 1,76 2,015 974 1,878	27 83 148 71 29 27 <b>3,794</b> 23 372 45 22 2,859	3.25 1.83 9.34 4.44 2.85 2.4 31,58 8.46 6.4 1.6 2.54
Posentalism (Costeral) (Posteratury (Postera	1.235.821 1.946.589 950,181 540,144 310,732 5.611,694 88.851 1.898,236 458.255 99.989 817.208 247.287 771,529 710,971 527,178 5.002,857 182,484	174,661 227,025 83,380 59,189 31,634 892,561 9,502 325,534 83,326 6,884 148,532 44,842 102,877 105,603 63,461 811,248	1,033,198 1,662,934 826,783 454,984 271,263 4,438,895 4,8384 1,499,270 343,200 74,211 637,126 181,809 819,943 675,322 437,629	27,436 44,065 33,886 22,067 6,528 232,950 8,605 59,326 30,013 10,532 24,126 19,018 29,705	1,389- 3,072 1,637 989 1,030 13,616 246 5,266 1,023 176 2,015 974 1,878	83 148 71 29 27 <b>3,794</b> 23 372 45 22 2,859 120	1,83 9,34 4,44 2,86 31,81 8,46 64 16 2,54
Posentalism (Costeral) (Posteratury (Postera	1,946,589 960,181 540,144 310,732 5,811,594 96,851 1,898,235 93,989 817,208 247,287 771,529 5,971,529 5,971,529 171,529 171,529 171,529 171,529 171,529 171,529 171,529	227,025 83,380 59,189 31,634 892,561 9,502 325,534 83,326 8,884 148,532 44,842 102,677 105,603 63,461 811,248	1,662,934 826,783 454,984 271,263 4,438,885 68,384 1,499,270 34,3200 74,211 637,126 181,809 819,943 575,323 437,629	44,065 33,886 22,067 6,528 22,960 8,605 59,326 30,013 10,532 24,126 19,018 29,705	3,072 1,637 989 1,030 13,616 246 5,266 1,023 176 2,015 974 1,878	148 71 29 27 <b>3,794</b> 23 372 45 22 2,859	9,34 4,44 2,85 24 31,84 6 6 6 2,54
Popularist	540,144 310,732 5,611,504 86,851 1,898,236 458,255 93,989 817,208 247,287 771,529 710,971 527,178 8,082,487 182,484	83,380 59,189 31,634 892,561 9,502 325,534 83,326 83,326 44,842 102,877 105,603 63,461 811,248	826,763 454,984 271,263 4,438,895 68,384 1,499,270 343,200 74,211 637,126 181,809 819,943 675,322 437,629	33,886 22,067 6,528 232,950 8,605 59,326 30,013 10,532 24,126 19,018 29,705	1,637 989 1,030 13,616 246 5,266 1,023 176 2,015 974 1,878	71 29 27 <b>3,794</b> 23 372 45 22 2,859 120	4,44 2,88 24 31,84 8,46 64 2,54
Perioration (West Virginis) Indexest Region (South Desiris) (Conf.) Desiris) (Conf.) Desiris) (Conf.) Desiris) (Conf.) Desiris) (Conf.) Desiris) (Conf.) Desiris (Conf.) (Conf.) Desiris (Conf.) (Conf	310,732 5,611,804 86,851 1,898,296 458,255 93,989 817,208 247,287 771,529 710,971 527,178 8,082,857 182,484	31,634 892,681 9,502 325,534 83,326 8,884 148,532 44,842 102,677 105,603 63,461	271,263 4,436,895 68,384 1,499,270 343,200 74,211 637,126 181,809 819,943 575,323 437,629	22,067 6,528 232,950 8,605 59,326 30,013 10,532 24,126 19,018 29,705	1,030 13,616 246 5,266 1,023 176 2,015 974 1,878	27 3,794 23 372 45 22 2,859 120	24 31,84 8,46 64 16 2,54
Performation (West Virginis) Interest Region (South Desiris) (	5,611,804 88,851 1,898,236 458,255 93,989 817,208 247,287 771,529 710,971 527,178 5,082,657 182,484	992,581 9,502 325,534 83,326 8,884 148,532 44,842 102,677 105,603 63,481 811,248	4,436,895 68,384 1,499,270 343,200 74,211 637,126 181,809 819,943 575,323 437,629	232,950 8,605 59,326 30,013 10,532 24,126 19,018 29,705	13,616 246 5,266 1,023 176 2,015 974 1,878	3,794 23 372 45 22 2,859 120	31,51 8,46 64 10 2,54
(Vesticities)	86,851 1,898,236 458,255 83,989 817,208 247,287 771,529 710,971 527,178 8,982,857 182,484	9,502 325,534 83,326 6,884 148,532 44,842 102,677 105,603 63,461 <b>511,248</b>	68,384 1,499,270 343,200 74,211 637,126 181,809 819,943 675,323 437,629	8,605 59,326 30,013 10,532 24,126 19,018 29,705	246 5,266 1,023 176 2,015 974 1,878	23 372 45 22 2,659 120	8,46 64 16 2,54
(Vesticities)	1,896,236 458,255 93,989 817,208 247,287 771,529 710,971 527,178 8,092,657 182,484	325,534 83,326 8,884 148,532 44,842 102,877 105,603 63,461 \$11,248	1,499,270 343,200 74,211 637,126 181,809 819,943 675,323 437,629	59,326 30,013 10,532 24,126 19,018 29,705	5,266 1,023 176 2,015 974 1,678	372 45 22 2,859 120	8,46 64 16 2,54
(Vesticities)	458,255 93,989 817,208 247,287 771,529 710,971 527,178 8,082,657 182,484	83,326 8,884 148,532 44,842 102,677 105,603 63,461 \$11,248	343,200 74,211 637,126 181,809 819,943 675,323 437,629	30.013 10,532 24,126 19,018 29,705	1,023 176 2,015 974 1,678	45 22 2,859 120	64 16 2,54 52
(Vesticities)	93,989 817,208 247,287 771,529 710,971 527,178 <b>5,082,657</b> 182,484	8,884 148,532 44,842 102,677 105,603 63,461 811,248	74,211 637,126 181,809 819,943 575,323 437,629	10,532 24,126 19,018 29,705	176 2,015 974 1,678	22 2,659 120	16 2,54 52
(Vesticities)	817,208 247,287 771,529 710,971 527,178 <b>5,082,657</b> 182,484	44,842 102,877 105,603 63,481 811,248	637,126 181,809 819,943 575,323 437,629	24,126 19,016 29,705	974 1,878	120	2,54 52
Ornsha         (Netrosia)           St. Lous         (Missour)           St. Poul         (Minnecota)           St. Poul         (Minnecota)           Contineed Region         (Minnecota)           Contineed Region         (Minnecota)           Absulgarque         (New Mexico)           Absulgarque         (Minnecota)           Colyment         (Minnecota)           Demote         (Golfondo)           Little Rock         (Antaneso)           New Orleans         (Cousana)           Wichta Gity         (Varias)           Vestern Region         (Antaneso)           Archorage         (Alaska)           Doses         (Bobbo)	771,529 710,971 527,178 <b>5,092,657</b> 182,484	102,677 105,603 63,481 811,248	819,943 675,323 437,629	29,705	1,878	120	52
Agasii (See () Daswiy () Cayswiria (Mymmg) () Cayswiria (Mymmg) () Darwiri ((Colorado) () Little Rock (Arkansa) () New Onsers (, Louissara) () Culstroma () () Culstroma () () Culstroma () () Culstroma () Mychia (Kansa) () Researn Region (Arasia) () Rocker () Rock () Roc	710,971 527,178 <b>5,082,657</b> 182,484	105,603 63,461 811,248	575,323 437,629	29,705 27,934			
Agasii (See () Daswiy () Cayswiria (Mymmg) () Cayswiria (Mymmg) () Darwiri ((Colorado) () Little Rock (Arkansa) () New Onsers (, Louissara) () Culstroma () () Culstroma () () Culstroma () () Culstroma () Mychia (Kansa) () Researn Region (Arasia) () Rocker () Rock () Roc	527,178 <b>5,092,657</b> 182,484	63,461 811,248	437,629			269	16,85
Agasii (See () Daswiy () Cayswiria (Mymmg) () Cayswiria (Mymmg) () Darwiri ((Colorado) () Little Rock (Arkansa) () New Onsers (, Louissara) () Culstroma () () Culstroma () () Culstroma () () Culstroma () Mychia (Kansa) () Researn Region (Arasia) () Rocker () Rock () Roc	5,082,657 182,484	811,248		23,691	871 1.167	49 35	1,19
Agasti (See () () () () () () () () () () () () ()	182,484	911,240	4.007.782	244.396	13.024	1.521	1,19 <b>13,79</b>
Again (See () Daniel () Clayworke (Mymmg) () Clayworke (Mymmg) () Derver (Coforacio) Little Rock (Arkanes) () New Onsers (Louisses) Okshoma (Dir) (Okshoma) Wichia (Kanas) Testern Region Archorage (Alaska) Dose (Gosto)	1,504,446		160,760	8,350	445	28	13,79
New Unserts (Louisans) Oklahome Cly (Oklahoma) Wichts (Kansas) Wester Region Anchorage (Alaska) Botse (Gaho)		300.293	1,132,671	61,007	4.482	907	5,08
New Unserts (Louisans) Oklahome Cly (Oklahoma) Wichts (Kansas) Wester Region Anchorage (Alaska) Botse (Gaho)	93,985	11,853	75,663	6,137	338	12	18
New Oriesta (Loussins) Outsindring Cdy (Oldahorna) Wichtis (Kansas) resistant Region Anchorage (Aussia) Botes (Ediho)	967,597	169,450	736,347	53,761	3,073	104	4.86
New Oriesta (Loussins) Outsindring Cdy (Oldahorna) Wichtis (Kansas) resistant Region Anchorage (Aussia) Botes (Ediho)	546,803	70,932	448,623	25,515	1,055	123	35
Holene (Montene)	271,487 680,976	28,211 69,672	226,144 561,960	16,621 26,201	292 1,713	54 107	16
Holene (Montene)	499,161	101 071	561,980 371,306	26,201	1,/13	107	1,30 1,10
Helena (Montena)	365,718	48,970	294,088	22,198	1 587	56	82
Heiene (Montene)	8,164,198	1,028,684	6.603.693	289,387	21,007	1.046	22,18
Heiene (Montene)	162,661	15,243	138,178	8,887	139	2	21
Helena (Montana)	177,278	46,955	118.538	11,380	294	ā	10
	124,919	9,206	103,964	11,218	297	3	23
Honolufu (Hawaii) Los Angeles (See (a) below)	183,507 3,267,559	33,852 424,669	145,483	3,590	426	71	
LOS ATIGMES	3,267,559 429,529	424,669 26,612	2,733,303	95,559 16,805	7,552	425	6.05
Phoenix (Arizona) Portand (Oregon)	429,529 508,184	26,612 63,870	376,219 415,023	16,805 28,030	1,025 887	71 141	8,79 23
	166,616	17,373	142,090	6,460	581	52	5
Set Lake City (Utah) Sen Francisco (See (a) below) Seatte (Washington) Title of International Operations	251,532	29,622	211,118	10,201	339	37	21
San Francisco (See (a) below)	2,077,624	230,999	1.775.809	58.712	7,096	183	4.82
Seattle (Washington)	814,789	128,278	644.168	39.545	2.371	57	1,36
ffice of international Operations	304,017	25,534	265,327	11,530	1,072		47
	24,101 279,916	226	31,406 233,981	7,990-	21	:	43
Other ther miscellaneous refunds	2/9,916 985,617	25,308 <b>208</b> ,127		19,529 <b>636,435</b>	1,051	6	4
asoline, lubricating oil and excess	800,017	200,127	19,474	630,430	•	•	131,18
FICA credits	766,173			636,435			129.73
ureeu of Custome	1,443			-			1.44
erned Income Credits Offsets efunds reversals unclassified	5,443 222,558	208,127	5,443 14,431	:	:		
Totals for States not shown above				<del></del>			
(a) California	5,345,183	655,668	4,509,112	154,271	14,648	608	10,87
(b) Rimois	2,425,414	388,995	1,936,899	83,017	6.433	407	9,66
(c) New York	3.517.110		2.580.665		15.413	1,371	12,87
(d) Ohio		825,581		81,010	***		
(e) Pennsylvania	2,017,474 2,138,701	232,534 366,977	1,731,349 1,699,874	81,010 48,498 52,069	105- 3,875	110 392	5,088 15,517

Total   Comparison   Comparis	Total   Corporation   Corporation   Color	nternal revenue regions, districts	States, and			Individuel Inco	ome and inf taxes			
United Balans, total  64.17.10 (2) (3) (4) (6) (6)  64.17.10 (4) (4) (5) (6) (6) (6) (6) (6) (6) (6) (6) (6) (6	Commerciant	icts indicated in perentheses; to	y single dis- zi for other	Total '			Other	Estate	Giff	Exc
Method   March   Mar	Control () Description   Section		·	(1)	(2)	(3)	(4)	(5)	(8)	
Adjusta (Material)	Control   Series	United States, total		69,412,210	541,690	65,659,045	3.122,713	19,728	2.917	80.
Adjusta (Material)	Manison	forth-Atlantic Region		9,378,802		8,945,511		3,410	426	7,
Boston   (Massachusetta)   1,866,146   16,564   1,733,622   20,972   496   52	Maissichnesth   1,566,146   16,564   1,763,582   63,972   496   52   1,763,582   63,973   64   1,174,774   61,92   430,551   64   1,174,774   61,92   430,551   64   1,174,774   61,92   430,551   64   1,174,774   61,92   430,551   64   1,174,774   61,92   430,551   64   1,174,774   61,92   430,551   64   1,174,774   61,92   430,551   64   1,174,774   61,92   430,551   64   1,174,774   61,92   430,551   64   1,174,774   61,92   430,551   64   1,174,774   61,92   430,551   64   1,174,774   61,92   64   64   64   64   64   64   64   6	Augusto	(Maine)		3,924	585,243	20,587	175	20	
Bookshi   Gene (c) below)	Gene (c) Delovo)	Roston	(Massachi notte)		3,126					
Strike	Connecticut	Brooktyn	(See (c) helow)				63,972	490		
Buringen (Vermoni) 147,660 1,448 137,477 6,322 39 11 11 11 11 11 11 11 11 11 11 11 11 11	(Vermoni) 147,168 1,448 137,477 6,122 39 11   (Correction() 1,050,100 7,484 1,475,475 4,484 4,58 83 (1,050,100 7,484 1,475,475 4,484 4,58 83 (1,050,100 7,484 1,475,475 4,484 4,58 83 (1,050,100 7,484 1,475,475 4,484 4,58 83 (1,050,100 7,484 1,484			1 414 075	10.602	1.356.068		430		1.
## Mannation   Select (C) Selection   1,352,217   14,979   1278,550   67,847   686   115   Providence   Richote Balanci)   315,533   32,200   201   11   1220   52   15   ## Manyanca C (C)   1,712,755   11,815   32,328   32,800   32,000	Control   Cont	Burlington	. (Vermont)	147,168	1,448	137.417				••
Manchatton   Select (Chemory)   1502   17   1279,560   67,647   686   115	Control   Cont	Hartford	(Connecticut)	1.065,100	7.948	1.012.475	43,484	458	63	
Providence   Gillocole Island   315,533   3,200   301,914   10,220   52   6	Control   Cont	Mannatian	(See (C) Delow)			1,278,565				1.1
B-Stating Region	(Minisperson & C.)  (Minis	Portsmouth	(New Hampshire)	293.294	2,757	277,622	12,496	87	12	
Newskit   Chew Jersey   2404.273   17.573   2.290.871   92.775   52.505	(New Jersey)	Providence	(Hnooe Island)			301,914	10,220	52		
Newsylt   Chew Jersey   2.40±273   17.573   2.290±871   92.275   512   68   1710-2007   68   1710-2007   68   1710-2007   68   1710-2007   68   68   68   68   68   68   68   6	(New Jersey)	Retimore	(Manyland & D.C.)	9,638,751	63,565	9,109,877	353,857	2,428	324	
Philaste/P	(Sen (e) Nerkow)								100	- 1,
Pilloturiji   Gene (e) below   1.398.665   7.056   1.343.867   46.378   229   42	(Gene (c) Delow)	Philadelphia	(See (e) helow)		17,575				66	
Richmont   (Virginia)   1.582,109   10.387   1.509,428   60.709   509   51	(Virginal) 1,582,109 10,387 1,509,428 60,700 509 51 1,1 (Wheelers) 180,442 2,780 177,707 8,171 45 13 1,   (Cheoryia) 1,864,404 64,666 8,183,402 406,133 2,146 403 1,   (Cheoryia) 1,864,604 64,666 8,183,402 406,133 2,146 403 1,   (Cheoryia) 1,038,832 2,780 91,77,707 8,177,707 8			1 398 665		1.343.867			42	12
Research   Region   Research   Research   Research   Research   Research   Region   Research   Region   Research   Region   Research   Region   R		Richmond	. (Virginia)		10.387	1.509 428			51	- 11
Research   Region   Research   Research   Research   Research   Research   Region   Research   Region   Research   Region   Research   Region   R		Wilmington	. (Delaware)	190,442	2,780	177,707				
Bermingham   (Aubarnam)   1,038,832   6,375   991,234   39,971   128   39   50   50   50   50   50   50   50   5	(Alabarra) (Alabarra) (Alabarra) (Schrift Carolina)	outheast Region			68,468	9,163,602	409.138	2,146	403	
Selfrey   Self	Continues   Cont	Atlanta	(Georgia)	1,556,906			60,431		68	1
	Control Carbons   1,827,224   13,444   15,44,404   67,413   274   59   12	Birmingham	(Alabama)		6,375	991,234			39	1
Michason	(Minnessappi) 615.166 3.716 584.541 26.074 85 25 (Pricrita) (Pricrita) 1.5274.382 21.222 24.42.575 29.056 1.000 146 3 3 (Pricrita) 1.5274.382 21.222 24.42.575 29.056 20.000 146 3 3 (Pricrita) 1.5274.585 8.1262 1.312.248 58.019 200 32 32 4 6 7 7 7 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Greenshorn	(North Carolina)	839,815	5,340	803,469			35	
Mockson/Me   Christon   2,697,438   21,222   2,42,575   520,159   1,060   146   Mockson/Me   Christon   1,376,667   8,007   1,313,240   56,019   209   32   32   32   33   34   34   34   34	(Fibrida)	.inckson	(Mississippl)		13,448	1,044,404	67,413	274	58	1
Near-Yells	(Fennessee) 1,378,667 8,007 1,313,240 56,019 209 32 1878,468 1878,468 1878,468 1878,468 1878,468 1878,468 1888,223 8 8 8,785,468 1878,468 1888,223 8 8 8,785,468 1878,468 1888,223 8 8 8,785,468 1878,468 1878,468 1888,223 8 8 8,785,468 1878,268 1888,223 8 8 8,785,468 1878,268 1888,223 8 8 8,785,468 1878,268 1878,268 1888,223 8 8 8,785,468 1878,2	lacksomille	(Florida)		3,/16	2 442 576	28,074	* 000	25	
### Part	Section   Sect			1 378 667						3
Section   Sect	Control Control   1,499,900   10,501   1,355,285   52,509   233   24   1,499,900   10,501   1,355,285   52,509   233   24   1,499,900   10,501   1,355,285   52,509   233   24   1,499,900   1,499,9	ntral Region			83.785	9 152 045	750 206		32	
Convolution	Gene (C) Delow)			1.459.900	10.503	1,395,295	52 509			
Production   1,667,623   8,001   1,588,364   42,002   20   30   30   30   30   30   30		Cleveland	. (See (d) below)	1,994,879	15,641	1,908,994	68,393	399	39	
		Detroit	. (Michigan)	2,954,149	20,167	2,829,907	101,230	548	77	
**Part Part Day 1	(Memucay) 970,573 5,837 921,061 42,200 220 30	ndianapolis	. (Indiana)		8,001		68,101		45	- 7
April	(West Virgins) 523,381 3,816 507,424 17,755 96 18  (South Dacids) 3,226,881 91,222 81,744,076 3,187 572 11  (See (i) batow) 2,278,672 24,208 26,47,579 104,811 903 127  (Gree (i) batow) 792,237 9,303 722,112 59,076 379 64  (North Dacids) 176,051 1,818 157,348 18,372 104 21  (North Dacids) 176,051 1,818 157,348 18,372 104 21  (North Dacids) 1,402,375 15,453 13,303,091 84,389 449 78 11  (North Dacids) 1,402,346 33,009 419,733 37,644 25 25 25 25 25 25 25 25 25 25 25 25 25	Oursville	. (Kentucky)	970,573						
Newtoken   Gourh Dakhola   185.081   2.098   165.102   17.489   81   13	(South Dakola) 185,081 2.098 165,102 17,489 81 13 (See (D) below) 7,778,672 2.4,208 2.4,7579 10,311 20,311 21 2 (Miscript Dakola) 7,776,71 9,31 9,31 72,711 9,31 9,31 121 2 (Miscript Dakola) 7,776,71 9,31 72,711 9,31 9,31 72,711 9,31 9,31 121 2 (Miscript Dakola) 1,776,71 9,31 15,435 13,330,091 44,48 99 449 78 (Mebraska) 4,426,79 5,763 401,413 34,667 203 53 (Miscript) 1,403,546 13,5669 13,181,733 67,094 426 83 2 (Miscript) 1,403,546 13,5699 13,181,733 13,181,733 67,094 426 83 2 (Miscript) 1,403,546 13,5699 13,741,425 485,588 2,041 447 47 18,781,540 18,781,781 18,781 18,	arkersburg	. (West Virginia)	529,381	3,616	507,424	17,755	96		
Picago   Gee (D) below   2,778,672   24,208   2,647,579   104,811   803   121	(See (D) below)	Gwest Hagion								11
Design   D	Cloward   T92,237   9,303   722,112   59,076   379   64	ADBITORUM	. (South Dakota)			165,102	17,489	61	13	
Figo	(North Dakoba) 178,051 1,818 157,348 16,272 104 21 (Westersian) 1,420,375 15,435 13,336,091 84,380 449 78 (Westersian) 1,420,375 15,435 13,336,091 84,380 420 53 53 53 63 63 63 63 63 63 63 63 63 63 63 63 63	Per Mainer	. (See (D) Delow)		24,208	2,647,579			121	2
All	(Wisconsin) 1.420,375 15,435 1,338,091 84,389 449 78 (1905) (Nobrasia) 442,679 5,763 401,413 34,867 203 53 (1905) (Missouri) 1.403,546 1,3560 1,3560 1,319,733 67,094 426 83 62 (1905) (Missouri) 1.403,546 1,3560 1,319,733 67,094 426 83 62 (1905) (See (D) below) 2.686,632 7,758 1,122,819 6,604 497 82 (1905) (See (D) below) 3.77,667 2,582 357,370 17,285 71 12 (1905) (See (D) below) 2.452,536 15,999 2,320,908 112,468 510 118 2 (1905) (Worming) 1.44,554 1,970 11,227 9,973 407 23 (1905) (Worming) 1.44,554 1,970 11,227 9,973 407 23 (1905) (Worming) 1.44,554 1,970 11,322 9,973 407 23 (1905) (Worming) 1.44,554 1,970 11,322 9,973 407 23 (1905) (Worming) 1.44,554 1,970 11,322 9,973 407 23 (1905) (Worming) 1.54,354 1,970 11,322 9,973 407 23 (1905) (Worming) 1.54,354 1,970 11,322 9,973 407 23 (1905) (Working) 1.54,354 1,970 11,322 9,973 407 23 (1905) (Working) 1.55,344 8,048 1,098,421 50,975 220 110 22 (1905) (Working) 1.55,354 8,048 1,098,421 50,975 220 19 1 (1005) (Working) 1.55,354 8,048 1,098,421 50,975 220 19 (1005) (Working) 1.55,354 8,048 1,098,421 50,975 220 19 (1005) (Working) 1.55,354 8,054 1,098,421 50,975 220 19 (1005) (Working) 1.55,40 1,098,421 50,975 220 19 (1005) (Workin	Pes Muli les	(Nowa)			722,112	59,076			1
Description   Company	(Nebraska) 442,679 5,763 401,413 34,867 203 53 (Missour) 1,403,546 13,3660 13,160,733 13,167,33 67,004 426 83 2 (Missour) 1,403,546 13,3660 13,160,733 13,167,33 67,004 426 83 2 (Missour) 1,208,472 12,171 11,169,810 64,514 398 62 82 82 82 82 82 82 82 82 82 82 82 82 82	Albertakan	(Wisconsin)	1 420 275	1,618	107,348				
\$\frac{\text{Si.Locks}}{\text{(Mesouri)}}\$   1403546   133669   1,318,733   67,094   426   83   \$\text{Si.Parl M (Mesouri)}\$   1238,478   12,771   155,8110   64,914   398   62   \$\text{Continuous of the Mesouri D (Gen (O) biotowi)}\$   82,715   12,771   12	(Missouri) 1.403.546 13.969 1.316.733 67.094 426 83 2 1 (Minestra) 1.238.478 12.717 1.159.810 6.4514 398 82 1 (Minestra) 1.238.478 12.717 1.159.810 6.4514 398 82 1 (Minestra) 1.258.478 12.717 1.159.810 6.4514 398 82 1 (Minestra) 1.258.478 12.718 1	Omaha	(Nahraska)			401.412	24 007			1
B. Paul	(Minnescale) 1.238.478 12.717 1.159.810 64.514 598 52 (See (D below) 886.632 7.156 682.819 45.504 364 67 (See (D below) 8.86.632 7.156 682.819 45.504 364 67 (See (D below) 2.452.536 82.715.67 82.714.425 45.504 364 67 (See (D below) 2.452.356 1.17	I. Louis	(Missouri)	1 403 546	13,969	1 310 733	67.004	426	62	
Controlled   Gover (Distorw)   886,532   7,158   832,819   45,504   364   67	(Gene (D) below)	31. Paul	(Minnesota)	1.238.478					82 82	
April   Apri	### (New Mession)	Springfield	. (See (b) below)	886.832	7.158	832 819		364	67	
Bougarios   (New Mexico)   377,667   2,582   357,370   17,285   71   12   12   12   12   12   12   12	(New Mexico)	uthwest Region		8,751,540	69,270					
Theysen	(Wyormen) 144.354 1,776 132.27 9,778 46 23 (See (Dedow) 1,555,747 13.3107 154,215 9,478 46,531 40,77 87 2 (See (Dedow) 1,555,747 13.3107 154,215 9,4531 40,77 87 2 (Alvarissa) 1,774,157 40,22 55,421 40,24 40,34 40,77 87 2 (Lousana) 1,156,934 40,23 55,426 42,540 40, 42	Mbuquerque	. (New Mexico)	377,667	2,582	357,370	17,285			
Total   Tota	(Wydramp) 144.354 1,078 132.27 9,078 46 23 (Octobro) 1501741 13.110 13.110 154.27 9,078 46 23 40 47 40 47 40 47 40 47 47 47 47 47 47 47 47 47 47 47 47 47	Austin	. (See (f) below)			2,320,908	112,488	510	118	2
Description   Control	(Clorosco) 911,751 8.637 853,402 48,714 204 45 (Avarases) 514,157 4,823 555,888 32,449 110 22 (Clorosco) 11,565,955 8,644 10,986,216 50,975 227 110 22 (Clorosco) 12,565 8,755 110,986,216 50,975 227 110 22 (Clorosco) 12,565 8,755 110,986,216 110 22 (Clorosco) 12,565 8,755 110,986,216 110 22 (Clorosco) 12,565 8,755 110,986,216 110 22 (Clorosco) 12,565 8,757 2,918 236,662 18,823 68 6 (Mortinata) 25,655 35,57 22 113,503 118,232 68 6 (Mortinata) 25,655 35,57 22 11,355 113,503 118,232 68 6 (Mortinata) 25,655 35,57 22 113,503 118,232 68 6 (Mortinata) 25,655 35,57 22 113,503 118,232 68 6 (Mortinata) 25,655 35,57 22 11,355 113,503 118,232 68 6 (Mortinata) 25,655 35,57 22 113,503 118,232 68 6 (Mortinata) 25,655 35,57 22 113,503 118,232 68 6 (Mortinata) 25,655 35,57 21,57 20 20 20 20 20 20 20 20 20 20 20 20 20	neyenne	. (Wyorning)			132,227	9,878	46	23	
Marie   Mari	(Controll) 911,151 8,532 853,402 48,714 204 45 (Controll) 155,5324 48,223 53,888 32,425 102 12 12 12 12 12 12 12 12 12 12 12 12 12	POLICES	(Coloredo)	1,658,747					87	2
Indicates   Continue	(Lossens) 1,156,934 8,046 1,096,421 59,375 220 19 19 19 19 19 19 19 19 19 19 19 19 19	JOINS	. (LOROTADO)				48,714	204	45	
Michonian Cl7   (Oklahomia)	(Chairbornia) 810,615 6,548 756,878 45,903 207 72 (Chairbornia) 812,629,989 122,830 12,615,022 686,286 4,340 489 1 (Chairbornia) 82,617 3,155 12,618,029 68,784 21 2 2 (Chairbornia) 82,617 3,157 20 (Chairbornia) 82,617 3,157 20 (Chairbornia) 82,617 3,157 20 (Chairbornia) 83,625 3,269 20,163 11,832 97 20 (Chairbornia) 754,636 5,681 71,478 33,662 20 35 (Chairbornia) 754,636 5,681 71,478 33,662 20 35 (Chairbornia) 82,615 8,711 833,196 49,108 184 32 (Chairbornia) 82,615 8,711 83,108	INT THE TOTAL	(LOURISES)	574,157	4,923	535,888	32,549		22	
12,229.58   12,230   12,915,002   603,296   4,340   499	12,429,858   122,830   12,015,002   696,296   4,340   499   11   11   11   11   12   12   12	Mahoma City	(Oklahoma)			1,096,421	50,975	220	19	1
12,229.58   12,230   12,915,002   603,296   4,340   499	12,429,858   122,830   12,015,002   696,296   4,340   499   11   11   11   11   12   12   12	Mchita	(Kensas)				43,503	207		
Colore   Color   Col	(Gaho) 280,787 2,918 286,822 18,823 68 6 (Mortinary) 286,937 3,527 213,500 19,233 75 20 (Mortinary) 286,937 3,527 213,500 19,233 75 20 (Mortinary) 286,937 3,527 213,500 19,233 75 20 (Mortinary) 286,937 3,528 20,183 213,323 19 20 20 20 20 20 20 20 20 20 20 20 20 20	etern Region						4 340	49	
Color   Colo	(Gaho) 280,787 2,918 286,822 18,823 68 6 (Mortinary) 286,937 3,527 213,500 19,233 75 20 (Mortinary) 286,937 3,527 213,500 19,233 75 20 (Mortinary) 286,937 3,527 213,500 19,233 75 20 (Mortinary) 286,937 3,528 20,183 213,323 19 20 20 20 20 20 20 20 20 20 20 20 20 20	inchorage	(Alaska)	146,713	1.554	136.099		21		11
controllad         (Hallwell)         305,625         3,269         200,183         11,932         97         20           controllad         Close (o) bellow)         4,964,394         3,552         4,678,634         264,392         1,738         179           contant         Close (o)         7,964,394         5,581         714,478         33,562         223         35           contant         Close (o)         2,255         5,581         714,478         33,562         223         35           contant         Close (o)         2,255         5,681         714,478         33,562         223         35           contant         Close (o)         2,247         20         224,722         12,485         80         22           contant         (Use)         4,9247         3,141         35,460         20,232         76         25           contine         (See (a) below)         3,307,519         24,203         303,038         3185,139         1,446         120           cont international Operations         243,331         789         30,118         14,542         59         31           cont international Operations         243,331         789         30,118         14,542	(Halwell) 305.625 3.269 250.183 11.932 97 20 (Ges (a) bellow) 4.594.396 35 35.832 47.876.394 25.91.20 1378 (c) (Ges (a) bellow) 4.594.396 35 35.832 47.876.394 25.93 1378 (c) (Gespon) 6.594.396 6.791	C196	(Idaho)	260,787	2.918	238.682		68		
Social (Halwell) 305,625 3,269 29,183 11,932 97 20 20 20 4,000 20	(Halwell) 305.625 3.269 250.183 11.932 97 20 (Ges (a) bellow) 4.594.396 35 35.832 47.876.394 25.91.20 1378 (c) (Ges (a) bellow) 4.594.396 35 35.832 47.876.394 25.93 1378 (c) (Gespon) 6.594.396 6.791	lelena	. (Montana)	236,937		213,503		75	20	
on Angeles (See (a) below) 4,994,394 35,932 4,678,534 224,392 1,736 179 https://dx.dis.org/sci.es/sc	(See (a) below) 4.994.394 35.932 4.678.634 264.392 1.736 179 5.74.636 5.681 77.14.478 3.3662 220 35 (Artona) 754.636 7.758	tonolulu	(Hawaii)		3,269	290,183		97	20	
forfaird         (Oregon)         692,015         8,711         833,196         49,106         184         32           elso         (Worda)         296,674         2,088         254,720         12,485         58         29           el Lake (ii)         (Usin)         409,247         3,141         385,460         20,232         76         25           en Fjacksco         33,75,159         24,203         3,093,823         185,139         1,445         120           ex plantations         (Westington)         1,222,411         11,000         1,176,224         72,445         359         31           ex plantations         24,475         36         303,823         185,139         1,445         120           sto of International Operations         24,411         11,000         1,176,224         72,445         359         31           store of International Operations         24,575         38         159,178         18,742         102         13           store of International Operations         24,575         75         159,178         18,742         102         12           under reversals unclassified i         131,323         6,385         159,178         18,742         102         1	(Oregon) 692,015 8,711 633,196 49,106 184 32 (Nevoca) 692,015 8,711 633,196 49,106 184 32 (Nevoca) 7,95,574 7,9	os Angeles	. (See (a) below)	4,984,394	35,932	4 678 634	264,392		179	3
Control   Cont	Control   Cont	hoenix	. (Arizona)	754,636	5,681		33,662	220	35	
### ### ### ### ### ### ### ### ### ##	Control   Cont	onuano	. (Uregon)		6,711	833,196	49,108	184	32	
at Lave (vi) (User) (Us	1,000   1,00	eno	(Itab)			254,720		58	29	
24	Content   Cont	an Francisco	(Con (a) holow)				20,232	. 76	25	
294,331   789   190,116   33,024   221   13   144,075   145,075	Operation   224,331   789   180,116   33,084   221   13   44,575   34   30,138   14,542   59   1   179,756   755   199,978   18,742   162   12   12   12   12   12   12	aettia	(Washington)	3,307,519		3,093,823	185,139	1,445		- 4
Vasto Rpc.   44.575   34   30,138   14.542   59   17.576   17.57	A4.575	ce of International Operations		224.321		1,170,224	72,445			1
179.756   755   159.978   18.742   162   12	176.756   755   159.978   18,742   162   12	uerlo Rico				189,116 30,120	33,084			
131.22	Totals for States not shown above	Other		179.756	755					
(e) Celifornia 8.291.913 60.135 7.772.457 449.531 3.182 299 (https://doi.org/10.1009/1	(a) Cellifornia 8.291.913 60,135 7.772.457 449.531 3.162 299 6 (b) Ilinois 3.666.504 31.866 3.480.396 150.415 1.167 168 (2.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0				6,863	124,460	10,742	102	'*.	
(b) Minots 3.666,504 31,386 3.480,398 150,415 1,167 188 (c) New York 5.343,053 39,016 5,101,371 196,319 2,217 252 (d) Ohio 3.454,779 26,144 3.304,289 120,902 692 63	(b) Elnois 3.666.504 31.366 3.480.338 150.415 1.167 188 (c) New York 5.543,053 39.016 5.101.371 196.319 2.217 252 (d) Chio 3.454.779 26,144 3.304.289 120.302 692 63 (e) Pernsylvania 3.649.152 20.971 3.496.537 128.248 880 92		Totals for States not shown above							
(c) New York 5.343,053 39,016 5,101,371 196,319 2,217 252 (d) Ohio 3.454,779 26,144 3.304,289 120,902 692 63	(c) New York 5,343,053 39,016 5,101,371 196,319 2,217 252 (d) Ohio 3,454,779 26,144 3,304,289 120,902 692 63 (e) Pennsylvania 3,464,192 20,971 3,496,537 128,248 880 92		(a) California			7,772,457	449,531	3,182	299	
(d) Ohio 3,454,779 26,144 3,304,289 120,902 692 63	(c) New York 5.343,053 39,016 5,101,371 196,319 2,217 252 3 (d) Ohio 3,454,779 26,144 3,304,289 120,902 692 63 2 (e) Pennsylvania 3,448,192 20,971 3,466,537 128,248 680 92 2		(D) Blunois	3,666,504	31,366	3,480,398	150,415	1,167	188	2
(d) Uhio	(e) Pennsylvania		(c) New York			5,101,371			252	3
			(d) Unio	3,454,779	26,144	3,304,289	120,902	692	63	2
	(f) 187825		(e) rennsylvania	3,649,192	20,971					2

District office details were not available for refund reversals pending classification when FY 1979 books were closed.

Table 6.—Overassessments of tax as the result of examination (Exclusive of claims for refund)

	Number		Amount Records (In thousands	
	1978	1979	1978	1971
Total	132,600	133,059	\$312.265	8327.74
ndividual	106,458	108,303	97,982	94,35
iduciary	1,450	1,453	10.839	16.53
orporation	11.002	10.498	158.810	163,53
state	4.183	3.974	28.253	34.23
m	549	502	1.532	2.24
XCBBB	4.040	4278	9.476	7.04
mployment	4,908	4.051	5,373	9.79

Table 7.--Number of returns filed, by internal revenue regions, districts, states, and other areas

internal revenue regions, districts other areas (States represented by Indicated in parentheses; total for	Bitates and single districts other Bitates	Total tax returns	Individual Income tax	Declaration of estimated tax	Flouciery	Partnership	Corporation Income tax	Estato ta
ehown at bottom of table)		(1)	(2)	(3)	(4)	(5)	(6)	(7)
United States, total	***************************************	140,174,445	90,826,788	8,425,454	1,803,545	1,553,326	2,524,220	159,404
North-Atlantic Region	. (See (c) below)	19,525,878	12,530,422	1,212,437	352,691	144,500	478,450	24,026
Alberty	. (See (c) below)	1,184,973	807,320	72,446	9,790	8,097	22,054	1,552
Augusta	. (Massachusetta)	687,952 3,695,782	449,747 2,452,235	41,592 223,094	9,583 92,516	3,658 16,988	11,911	704 4,682
Procides	. (See (c) below)	4.139.565	2,766,831	265,569	23,295	28,901	78,700 113,178	4,692
Buffalo	. (See (c) below)	2.644.487	1,827,311	157.536	36,967	19,564	44.544	3,366
Rustianton	(Vermont)	331,750	199,565	20,906	4,735	2,845	7,327	340
Hartford	(Connecticut)	2,275,168	1,428,153	152,855	45,225	20,222	46,414	2,942
Mannattan	. (See (c) below)	3,371,028 588,193	1,813,632 383,889	208,372	114,427	35,222	124,213	4,563
Providence	. (Rhode Mand)	588,193 606,978	401,739	35,883 34,182	6,;533 9,620	3771 3.227	11,273 16.836	654 531
Mich. Stiertic Continu		18,924,902	12,458,841	1,152,418	272,340	153,590	343,724	18,486
Battimore	. (Marviand & D.C.)	3,296,394	2,172,777	194,444	43,369	26,262	54,210	3,110
Newark	. (New Jersey)	5,033,595	3,198.487	313,647	54,052	42.227	133 888	5,907
Philadelphia	(See (e) below)	4,376,704	2,957,893	291,551	94,554	36.356	68.997	4,183
Pittspurgh	(See (e) below)	2,578,013 3,085,923	1,796,778 2,085,142	160,716 170,699	39,629 30,547	22.005 24.277	29.826 47.763	1,968
Wilmington	(Dolaware)	554,273	245,764	21,361	10,189	2,463	9,040	2,831 467
		20,138,814	12,947,318	1,147,187	187.949	184,050	354,949	19,418
Atlanta	(Georgia) (Alabame)	3,022,072	1.988.131	129,738	24,411	23,218	49,319	2.040
Birmingham	(Alabama)	1,979,328	1,326,822	90,685	15,950	14,541	28,488	1,340
Cotumbia	(South Carolina)	1,637,590	1,096,964	82,863	9,866	12,328	24,385	1,323
Greensboro	. (North Carolina)	3,286,582	2,202,328	165,881	24,463	26,170	55,043	2,452
Jackson	(Missassippi)	1,234,612 6,252,426	809,686 3,718,937	56,231 500,666	6,380 87,011	11,028 49,434	17,645	925
Newtydie	(Tennessee)	2,726,204	1,804,450	121,123	19,868	27,331	146,519 33,550	9,442 1,896
Combrel Barriera		17.959.661	12,252,791	1.030.066	216,447	148.204	285,210	17,179
Cincinnati ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	. (See (d) below)	2,839,082	1,884,838	160,639	36,285	22,055	40,668	2.924
Cleveland	. (See (d) below)	3,761,602	2,565,658	219,191	49,067	27,727	63,032	4,008
Detroit	(Michigan)	5,295,798	3,685,191	292,478	63,632	46,815	85,619	3,889
Indianapolis	(Indiana) (Kentucky)	3,176,739 1,909,625	2,185,538 1,271,244	196,711 108.929	39,329 19,092	22,057 20,486	51,868	4,081
Perkerthuro	(Mest Vissials)	976,615	660,122	52,141	9,092	20,486 9,064	28,739 15,284	1,579 698
Midwest Region	(West Virginia)	19,635,638	12,828,278	1,262,250	314,544	196,544	343,488	34,655
		451.646	271,362	27,310	4.351	5,735	7,209	1,044
Chicago	(See (b) below)	5,438,873	3,681,385	323,919	109,592	55,445	98,921	8,854
Des Moines	. (lowa)	1,903,414	1,185,337	144,081	33,100	21,682	34,161	4,839
hargo	(North Dakota)	444,729 2,937,548	261,704 1,937,932	27,095	4,633 50,048	5,424	7,298	1,502
Dmeha	(Nebrasia)	1,057,511	639,809	192,139 70,342	13,762	25,171 12,509	52,920 20,992	3,724 2,846
St. Louis	. (Missourl)	2,958,974	1.943 938	195,185	43,138	25,436	53,500	3,200
St. Paul	(Minnesola)	2,582,947	1,666,795	149,672	30,179	25,665	47,516	4.434
Springfield	. (See (b) below)	1,861,996	1,240,016	132,516	25.641	19,477	20,971	4,212 17,347
TOUTHWENT Megion	(New Mexico)	18,245,486 730,068	11,543,097	993,038	177,034	209,456	309,105	17,347
Auetin	(Cas (f) below)	5.022.028	484,448 3,161,450	38,421 229,461	5,493 46,202	7,851 55,421	11,206 72,084	485 3,717
Chevenne	(See (f) below) (See (f) below) (Colorado)	315.369	187.371	18,080	2,757	4,350	7,053	368
Dallas	(See (f) below)	3,611,289	2,251,211	199,797	44,000	51,937	57,539	3.193
Denver	(Colorado)	1,887,888	1,184,880	107,327	23,701	26,628	38,518	2,173
		1,212,869	778,457	69,837	8,443	12,318	20,617	902
Oldehome City	(Louisana)(Oklahoma)	2,196,230 1,732,837	1,446,623	115,439 106,401	10,296 16,517	15,808 19,665	44,803 30,983	1,225
Wichts	(Kanana)	1.536.888	949,583	110,275	19,625	15,478	26,302	2,385 2,899
Western Region	(Kansas)	25,015,314	15,825,737	1,566,681	281,743	336,329	403,804	27,676
Anchorage	(Alaska)	275.431	174 033	7.825	1,047	4,937	4,813	156
Boise	(Idaho)	558,613	348,967	29,915	4,097	7,944	10,309	587
Holena	(Montane) (Hawaii)	546,386 614,918	324,457	34,631	5,194	7,610	10,719	845
i ne Anneles	(See (a) below)	9.049.832	406,469 5,861,332	37,509 585,215	5,672 109,548	6,632 126,304	14,498 150,643	564 9,880
Phoenix	(Arizona)	1.510.834	976,353	97,985	19.866	14.935	26,411	1,690
Portland	(Oregon)	1,996,691	1,175,176	110,235	19,048	23,573	31,187	2.289
Reno	(Nevada)	516,400	339,619	24,607	5.423	6,085	10,142	342
Salt Lake City	(Utah) (See (a) below) (Washington)	776,817	505,288	32,349	10,968	11,779	16,150	528
San Francisco	(See (8) DslOW)	6,511,053 2,658,339	4,061,886 1,654,157	444,367 162,243	73,155	93,346	85,347	8,465
Office of International Counties	(Washington)	728,784	442,282	01,145	27,725 <b>797</b>	32,984 <b>653</b>	43,585	2,330
		271,174	76,258	13,166	74	73	7,496 275	<b>637</b> 32
Puerto Rico		457,580	366,024	47,979	723	580	7,221	605
Puerto Rico Other								
Puerto Rico	Totals for States not shown above							
Puerto Rico	Totals for States not shown above	15,560,915	9,923,218	1,029,582	182,703	219,650	235,990	18,345
Puerto Rico	Totats for States not shown above  (a) Cattornia	7,300,869	4,921,401	456,435	135,333	74,922	119,892	13,066
Puerto Rico	Totats for States not shown above  (e) Cathornia	7,300,869 11,340,053	4,921,401 7,215,094	456,435 703,923	135,333 184,479	74,922 91,789	119,892 303,989	13,066 14,173
Puerto Rico	Totats for States not shown above  (a) Cattornia	7,300,869	4,921,401	456,435	135,333	74,922	119,892	13,066

Column Contents:

(2) Includes Forms 1040, 1040A, 1040NR, 1040SS-PR, 1040C, and 1042.
(3) Form 1041.
(4) Form 1041.
(5) Form 1041.
(6) Form 504ms 1120, 1120 Specials (Sched. PH, 1120L, 1120M), 1120S, 1120-DISC, 1120POL, 1120F, and 1120H
(7) Includes Forms 706 and 706NA.

Table 7.—Continued

internal revenue regions, district other areas (States represented t Indicated in parentheses; total	v ekspie districts	GRA Tax	Employment taxes	Exampl Organization	Employee Plans	ATF Returns	Excise taxes	Supplements documents
shown at bottom of table)		(8)	(9)	(10)	(11)	(12)	(13)	(14
United States, total		201,785	26,218,669	450,479	1,213,785	528,745	1,013,490	****
North-Atlantic Region	(See (c) below)	30.887	3,724,031	31,771	251,250	84,223	90,188	5,444,76; \$84,20
Albany	(See (c) below)	1,435	211,286	*****	10,199	6,536	8,972	25.286
Augusta	(Maine) (Massachusetts)	1,180	136,452		5,461	3.960	8,805	14,899
Brookles	(Con (a) below)	6,228	632,512	31,771	38.617	9,548	18,694	88,197
Ruffaio	(See (c) below)	3,817	756,381 433,734	•	50,787	8,985	12,071	105,078
		662	77,436	•	28,376 3,334	12,574 2,113	19,626	56,836
Hartlord	(Connecticut)	5.007	395,681	:	27.847	8.098	2,911 11,813	9,574 130,911
Menhatian	(See (c) below)	6.745	849,526		75.806	7,463	7 687	123,372
Portsmouth	(Connecticut) (See (c) below) (New Hampshire) (Rhode Island)	926	114,415		4,788	2,957	6,015	17,089
Providence	(Rhode Island)	639	116,628		6,035	1,969	2.594	12,958
Britanic region	(Maryland & D.C.)	23,588	3,310,912	155,681	163,000	81,234	112,049	700,975
Newark	(New Jersey)	4,735 5,896	565,677 903,447		23,720	9,133	16,417	182,540
Philadelphia	(Sea (a) helow)	4,935	752,684	•	66,527 37,813	12,973	22,857	273,687
Pittsburgh	(See (e) below)	2,419	425,961		18,749	10,726	27,067 22,329	85,749
		4,879	590,943		13 651	12.058	20,666	48,907 82,467
Wilmington	(Delaware)	724	72,200	155.681	2,620	1.422	2,713	29,629
Bouthesst Region	(Delaware) (Georgia) (Alabama)	28,146	4,100,596	50,964	100,449	80,002	140,323	817,371
ADAME	(Georgia)	4,698	632,433	27,891	16,849	10,527	21,347	91,470
Columbia	(South Carolina)	2,277	414,498	•	10,468	B,043	16.344	49,872
Greenshorn	(North Caroline)	2,030 4,541	340,182 676,916	-	7,344	7,940	12,695	39,670
		1,267	273,953	•	11,833	11,775	23,801	81,379
Jacksonville	(Florida)	10,540	1,252,464	23,073	5,182 38,389	8,194 22,672	11,415	32,708
Nastwille	(Tennessee)	2,793	510,150	23,073	10,384	10,941	33,411 21,310	359,868 162,408
		22,483	3.049,632	58,577	121,882	77,581	141.429	538,285
Cincinnati	(See (d) below)	3,715	458,142	27,486	21,340	9.880	17,925	155,185
Cleveland	(See (d) below)	4,875	636,394	16,364	29,010	14,901	27,485	103,690
Detroit	(Michigan)	5,856	859,664	14,727	41,480	21,899	36,698	137,850
moianepois	(Indiana) (Kentucky)	4,758	536,035		17.535	13,414	31,994	73,421
		2,368	373,764	•	8,579	10,304	17,294	47,447
Lidwest Region	(wood vagana)	41,613	187,533 <b>3,583,511</b>	27.186	3,938 <b>205,44</b> 0	7,153 <b>94,888</b>	10,032	20,695
Aberdeen	(South Dakota)	1,579	100,062	47,100	5,775	3,286	171,208 6.983	532,023 16,949
		8,375	862,965	:	50.188	17,025	29,910	192,194
Des Moines	(lowa)	5,789	387,560		24,457	8,784	21,619	32,005
Fargo	. (North Dakota)	1,841	99,371		8,864	2,558	7,593	16.846
Ometha	. (Wisconsin)	6,879	535,406	•	31.036	22,532	23,621	56,140
Co Louis	(Missouri)	4,483 4,521	223,849 589,709	•	12,191	5,408	15,838	35,482
St. Paul	(Minneants)	4,181	459,858	27,185	21,752	15,995	23,765	56,835
Springfield	(Minnesota) (See (b) below)	3,965	344,731	27,100	32,451 18,726	10,557 8,744	27,466 14,413	96,988
Southwest Region	. (New Mexico)	26,511	3,651,683	63,884	114,527	82,559	158.663	28,584 908,582
Albuquerque	(New Mexico)	758	148,369		3,957	2,964	6,160	21,976
Austin	(See (f) below)	5,272	912,656	27,615	25,211	24,943	30,443	426,553
Codes	(Wyoming)	841	70,156		2,153	1,982	4,779	15,479
Danuar	(Colorado)	4,257 3,338	760,818 371,502	26,269	23,285	11,650	34,581	142,752
Little Book	(Colorado) (Arkansas)	1,874	257,840		15,700	6,556	15,617	91,948
New Orleans	(Loursans) (Okishorna) (Kansas)	1,768	459,730	•	6,667 10,906	5,812 11,647	14,384	35,738
Oldahoma City	. (Oklahorna)	3,266	350,277		10,268	9,325	16,060 17,923	81,925 68,753
Wichita	. (Kansas)	4,137	320,335		16,380	7,680	18,736	45,458
Vestern Region	(Alaska)	28,378	4,806,520	72,416	256.389	77,583	189,480	1,342,378
Anchorage	. (Alaska)	260	48,945		1 646	2,102	6,282	23.385
History	(idaho) (Montana)	659	117,441	-	4,790	3,175	8,679	24,050
Lincolnia.	(Montaria)	1,817	112,543		5,340	4,349	9,940	28,941
Los Appetes	. (Hawaii) . (See (a) below)	1,597 7,207	104,717 1,684,725		7,432	1,539	2,643	25,446
Phoenix	. (Arizona)	1,902	266,311	28,789	104,194 9,533	18,694	43,997	319,304
Portland	. (Oregon)	2,978	342,952	5	15,512	5,829 7,224	9,825	80,194
Reno	(Nevecta)	590	90,977		2,701	2.065	20,895 6,737	245,617
Salt Lake City	(Utah) (See (a) below)	1,443	146.719		4,992	2,088	7,298	27,112 37,215
San Francisco	. (See (a) below)	7,311	1,177,601	22,661	79,065	21,391	44,689	391,769
Seattle	. (Washington)	2,614	513,589	20,961	21,184	9,127	28,495	139,345
Mice of International Operations.		379	191,884	•	768	614	1,160	20,939
Puerto Rico		51	179,801		418	576	25	427
Other		328	12,083		352	38	1,135	20,512
	Totals for States not shown above							
	(a) California	14,518	2,862,326	51,450	183,259	40,085	88,686	711,073
	(c) New York	12,340	1,207,696		68,914	25,769	44,323	220.778
		16.045 8.590	2,250,907 1,092,536	43,850	165,168 50,350	35,558 24,781	48,356	310,572
	(e) Pennsylvania	7,354	1,178,645	43,030	56,562 48,496	25,648	45,410 49,396	258,875 132,656

Column Contents:
(8) Form 709.
(9) Includes Forms 940, 940PR, 941, 941PR & SS, 941E, 941M, 942, 942PR, 943, 943PR, CT-1, and CT-2.
(10) Includes Forms 990, 990PF, 9907, 9907, 5227, and 720.
(11) Includes Forms 501, 500, 5500C, 55004, 480, 4848, and 990P.
(12) Includes Forms 78, 11, 4705, 4706, 4707, 4706, 4000d Excise Tax Returns, and Tobacco Excise Tax Returns, 1(3) Includes Forms 720, 720M, 730, 229, 118, 116, and 487, 487, 5300 Series, 5329, 1041A, and 2438.

Table 8.-Returns filed, examination coverage and results (1979)

	Returns Filed		Ret	ume Exembre	d	
	CY 1978	Revenue Agents	Tax Auditors	Service Center	Total	Percent Coverage
Individual, Total	87,338,811	288,768	1,356,311	199,907	1,844,988	2.119
Form 1040-Standard	28,749,451	8,538	171,701	11,747	191,986	.67
NB under \$10,000-lternized * 1	10,147,045	20,045	205,051	28,490	253,586	2.50
NB \$10,000 Under \$15,000 NB \$15,000 Under \$50,000	12,627,936 24,227,838	17,119 54,560	210,829 561,713	56,637 87,751	284,585 704,024	2.25
NB \$50,000 and over	966,659	60,208	40,247	1,534	101,989	10.55
B Under \$10,000 *	4,043,915	33,504	95,323	3,790	132,617	3.28
B \$10,000 under \$30,000	5,132,040	35,258	50,117	7,558	92,933	1.81
B \$30,000 and over	1,443,728	59,536	21,330	2,400	83,266	5.77
Fiduciary	1,744,478	10,106	84		10,170	.51
Parinerably	1,195,186	30,326	149		30,474	2.55
Corporation, Total	1,820,371	142,890	47		142,937	7.44
Assets not reported	123,526	8,273	7		8,280	6.70
Under \$100,000*	959,614	40,156	22	<del></del> -	40,178	4.19
\$100,000 under \$1 Mil	674,357	53,507	13		53,520	7.94
\$1 Mil Under \$10 Mil	133,719	28,625	4		28,629	21,41
\$10 Mil Under \$100 Mil	24,421	8,373			8,373	34.29
\$100 Mill and over	4,734	3,956	1		3,957	83.59
Braeff Business Corp.	444,860	11,513	10		11,523	2.69
Form 1120 Disc	7,776	1,433	2		1,435	18.45
Estate, Total	158,045	27,040	2,192		29,232	18.50
Gross Estate Under \$300,000	122,330	10,867	1,874		12,741	10.42
Gross Estate \$300,000 and over	35,715	16,173	318		16,491	48.17
Om	194,848	10,682	1,041		11,723	6.02
Income, Estate and Gift Total	93,004,175	522,758	1,359,815	199.907	2,082,480	2.24
Excise	891,554	71,745	10,359		82,104	9.31
Employment	25,692,993	84,790	24,220		109,019	.43
Service Center Corrections				496,434	496,434	

Includes Form 1040 with standard deductions and Forms 1040A.

Table 8.-Continued (1979)

	nga est <sup>7</sup>	No Cha Perci		erage Tax and dly per Return	An Pens	ties *		ed Additional ' millions of do	
	Tax Auditore	Revenue Agente	Service Centers	Tax Auditors	Revenue Agents	Total	Service Centers	Tax Auditors	Agents
Individual, Tota	24	12	\$176	8400	84,855	\$1,921.5	835.1	\$542.2	81,344.3
Form 1040-Standar	28	12	86	241	6,586	98.7	1,0	41.5	56.2
NB under \$10,000-terrize	26	12	106	255	4,681	149.2	3.0	52.4	93.8
NB \$10,000 Under \$15,00	22	11	127	294	4,385	144.4	7.2 19.3	62.1	75.1
NB \$15,000 Under \$50,00	23	10	220	401	2,116	359.9	19.3	225.1	115.4
NB \$50,000 and ove	44	13	503	799	6,198	406.1	.6	32.2	373.2
B Under \$10,00	22	14	208	718	3,617	190.4	.8	68.5	121.2
B \$10,000 under \$30,00	19	11	225	685	2,710	131.6	1.7	34.3	95.5
B \$30,000 and over	27	11	516	1,227	6,950	441.2	1.2	26.2	413.7
Fiductor	22	34		Ħ	10,375	104.0		•	104.8
Partnership	29	44		-	<del></del> -		-	•	
Corporation, Total	40	25		589	28,954	4,137.3	-	-	1,137.3
Assets not reports	29	31		1	9,721	80.4	-	-	80.4
Under \$100,00	36	32		1,350	1,518	61.0			60.9
\$100,000 under \$1 M	54	25		177	3,885	207.9		-	207.9
\$1 Mil Under \$10 M	50	19			13,729	393.0		-	393.0
\$10 MH Under \$100 M	<del></del>	11			70,544	590.7			590,7
\$100 MII and ove	<del></del>	4		339	708,893	2,604.4	•		2,804.4
Small Business Corp.	80	25			2,430	28.0	•	•	20.0
Form 1120 Dia	<del></del> -	37			28,683	41.1	•		41.1
Estate, Tota	19	11		2,585	20,096	549.1	•	5.7	543.4
Gross Estate Under \$300,000	18	13		2,424	9,070	103.1		4.5	98.6
Gross Estate \$300,000 and ove	22	10		3,538	27,504	445.9		1.1	444.8
Cer Cer	25	21		1,197	12,460	134,3		1.2	T33.1
Income, Estate and Gift Total	24	19	176	404	12,113	6,916.2	35.1	549.1	6,332.0
Exclase	14	22		151	897	69.4	•	1.0	67.A
Employment	29	33		263	1,009	92.0	•	6.4	85.6
Service Center Corrections			240			119.2	119.2		

<sup>&</sup>lt;sup>4</sup>The recommended additional tax and penalties for 1979 reflect the amounts recommended by examiners at the conclusion of the examination. The recommended amounts for 1978 are the amounts recommended after taxpeyers' appeals of the examiners' recommendations in district conferences and prior to an appeal with the Appealate Division. For 1979 the Service established a one-level of appeal eystem and eliminated district conferences. <sup>7</sup> Service center no change rate by class is not available. No change resulted in 33 percent of service center examinations.

Nonbusiness returns.

Adjusted gross income.

Business returns.
 Balance sheet assets.
 Totals may not add due to rounding.

Table 9.—Returns filed, examination coverage and results (1978)

	Returns Filed		Ret	ume Examin	ed .	
	CY 1977	Revenue Agents	Tax Auditore	Service Center	Total	Percent
Individual, Total	85,823,810	306,433	1,369,419	169,390	1,845,242	2.16
Form 1040-Standard <sup>1</sup>	27,901,848	7,882	171,303	6,959	186,144	.67
NB under \$10,000-itemized 2.3	11,992,130	20,823	286,824	40,337	347,984	2.90
NB \$10,000 Under \$15,000	12,853,606	21,416	267,575	45,826	334,817	2.60
NB \$15,000 Under \$50,000	21,646,283	49,322	458,369	63,539	571,230	2.64
NB \$50,000 and over	799,885	59,493	22,675	1,047	83,215	10.40
B Under \$10,000 *	4,311,616	39,071	98,497	3,677	141,245	3.26
B \$10,000 under \$30,000	4,910,803	46,934	46,654	6,319	99,907	2.03
B \$30,000 and over	1,207,639	61,492	17,522	1,686	80,700	6.68
Fiduciery	1,875,491	11,490	43		11,542	.50
Parinership	1,138,283	27,570	249	-	27,828	2.44
Corporation, Total	1,832,364	147,273	67		147,340	8.01
Assets not reported	118,917	7,249	8		7,257	6.10
Under \$100,000*	932,066	35,625	31		35,656	3.83
\$100,000 under \$1 Mil	642,425	59,466	· 19		59,485	9.26
\$1 Mil Under \$10 Mil	119,188	32,133	9		32,142	26.97
\$10 Mil Under \$100 Mil	22,592	9,521			9,521	42.14
\$100 Mil and over	4,176	3,279			3,279	78.52
Smell Business Corp.	425,287	11,569	42		11,811	2.73
Form 1120 Diec	6,611	1,523			1,523	23.04
Estate, Total	222,342	29,902	3,514		33,416	15.03
Gross Estate Under \$300,000	193,438	14,266	3,124		17,390	8.99
Gross Estate \$300,000 and over	28,904	15,636	390		16,026	55.45
Qm	348,018	9,884	1,743		11,627	3.33
Income, Estate and Giff Total	91,280,306	545,662	1,375,077	169,390	2,090,129	2.29
Exchee	913,728	81,110	14,798		95,908	10.50
Employment	25,079,309	101,481	41,294		142,775	.57
Service Center Corrections				493,763	493,783	

Includes Form 1040 with standard deductions and Forms 1040A.
Nonbusiness returns.
Adjusted gross income.
Business returns.
Business returns.
Totals may not add due to rounding.

	nge int <sup>7</sup>	No Char Perce		orage Tax end elty per Return	Av Pen	iee *	f <b>ax and Penal</b> t lars)	led Additional 1 millions of dol	Recommend (In
	Tax Aucitors	Reveltire Agente	Service Centers	Tax Auditors	Revenue Agents	Total	Service Centers	Tex Auditors	Revenue Agente
Individual, Yolal	20	13	152	322	3,898	1,660.9	25.7	\$440.8	\$1,194.4
Form 1040-Standard	32	12	100	209	4,931	75.4	.7	35.9	38.9
NB under \$10,000-itemized	28	12	95	205	4,542	157.2	3.8	58.8	94.6
NB \$10,000 Under \$15,000 NB \$15,000 Under \$50,000	19 27	12 11	138 176	311 303	4,375 1,453	183.3 221.8	6.3 11.2	83.3 138.9	93.7 71.7
NB \$50,000 and over	35	15	570	893	4,830	308.2	.6	20.3	287.4
9 Under \$10,000	25	15	216	574	3,125	179.4	.8	56.5	122.1
B \$10,000 under \$30,000	19	13	240	636	1,951	122.7	1.5	29.7	91.6
B \$30,000 and over	27	14	432	1,003	6,416	412.8	.7	17.6	394.5
Fiduciery	26	34		335	3,905	44.9			44.9
Partmership	25	55							
Corporation, Total	23	23		563	22,402	3,299.2			3,299.2
Assets not reported	38	19		269	19,087	138.4			138.4
Under \$100,000	35	31		605	1,331	47.4			47.4
\$100,000 under \$1 Mil	37	24		700	3,363	200.0			200.0
\$1 Mil Under \$10 Mil	11	20		391	11,855	380.9			380.9
\$10 Mil Under \$100 Mil		12			48,078	457.8			457.8
\$100 Mil and over	•	6			632,734	2,074.7			2,074.7
Smell Business Corp.	26	44		•	2,417	28.0			28.0
Form 1129 Disc	•	45		•	1,902	2.9			2.9
Estale, Total	19	12		1,552	20,958	632.1		5.5	626.7
Gross Estate Under \$300,000	20	13		1,422	8,863	130.9		4.4	126.4
Gross Estata \$300,000 and over	11	11		2,593	31,994	501.3		1.0	500.3
Ger	31	23		912	7,802	78.7		1.5	77.1
Income, Estate and Gift Total	26	19	152	326	. 9,664	5,746.7	25.7	447.9	5,273.1
Excles	0	23		158	1,707	141.4		2.3	139.1
Employment	•	12		401	2,277	247.8		16.6	231.1
Service Center Corrections			252			124.4	124.4		

<sup>\*</sup>The recommended additional tax and penalties for 1979 reflect the amounts recommended by examiners at the conclusion of the examination. The recommended amounts for 1978 are the amounts recommended after taxpayers' appeals of the examiners' recommendations in district conferences and prior to an appeal with the Appellate Division. For 1979 the Service established a one-level of appeals system and eliminated district conferences. 'Service center no change percent by class is not available. No changes resulted in 31 percent of service center examinations.

Table 10.—Number of returns examined by class of tax and by internal revenue regions, districts and other areas

Region, service center, and district	Total	Individual	Partner- ship	Fiduci- ary	Corpo- ration	Sub- chapter 8 Corpo- ration	Estate	Giff	Excles	Employ- ment	Exempt Organi- zation	Employee
Total	2,320,383	1,844,988	30,474	10,170	142,937	12,050						
North-Atlantic Mid-Atlantic	345,044	271,657	3,200	1.868	24,513	2,343	29,232 6,268	11,723 2,247	81,945	109,019	22,371	24,568
Bouthead	274,273	214,195	3,543	1,649	18,042	1,494	3,395	1,198	11,226	13,808	4,049	3,796
	350,875 221,588	284,274 184,633	3,484	1,290	19.834	1,941	3,513	1,927	13,450	13,556	2,598	5,534
	284,184	206,050	3,194 4,931	945 1,872	17,760	1,828	3.527	1,279	8.834	11,818	2,487	1,811 5,203
	284,184 258,500	193,954	5.071	1,872	22,261	2,194	4,109	2,506	14,831	18,413	4,377	2,830
	567,819	495,041	6,976	1,674	17,657 22,137	1,476	3,039	1,212	13,041	18,140	2,709	1,144
International Operations	18,300	15,172	.,	15	633	1,000	5,093 282	1,281 73	11,330	14,933	3,236	4,250
Albeny	13.592					• • • • • • • • • • • • • • • • • • • •	200	/3	64	2,035	-	•
	6,556	10,959 4,425	152	36	1,030	100	256	91	498	470		
	45,199	30,794	616	57 401	625	52	106	27	600	609		-
Brooklyn	B8.441	75,700	580	134	4,236	284	851	220	2,208	3,090	1,603	896
BUTTERO	28,900	20,280	502	253	4,036 2,623	670 189	1,325	432	1,908	1,511	1.017	1.128
Burlington	4,092	3,241	56	15	295	29	815 51	275	1,927	2,036	-	.,
Manhettan	28,880	21,210	528	366	2,501	310	991	363	137	260		-
Portsmouth	75,999 6,026	54,939	650	533	7,758	611	1,649	772	948 2,474	1,663		-
	5,888	4.455	53	44	584	51	102	23	257	3,412 457	1,429	1,772
	15,077	4,183 15,077	77	29	825	47	122	36	269	300	•	
	26,394	26.394		-	-				-00			
		20,004		•	•		-			:	:	:
Baltimore	53,322	39,780	487	162	2,619	200	F04					•
Newark Philadelphia	76.740	60,117	1,009	440	5,352	206 576	521 1,259	354	1,479	3,282	1,346	3,086
Pittsburgh	59,549	46,459	780	593	4,914	309	1,259	221	1,982	3,933	506	1,345
Richmond	30,771	22,553	506	211	2,201	176	534	239 185	2,008 1,659	1,796	746	1,103
	39,265 5,216	32,318 3,558	704	154	2,401	193	363	165	1,650	2,747 1,317	•	
LI MENORTHING DELAICE CRUISS.	9.410	9,410	58	89	555	34	116	34	291	481	-	-
roumeest Rection:	0,410	0,410	•	•	•					701	•	•
Atlanta	52,378	40,018	654	230	2,961	***					•	•
	35,919	29,979	351	113	1.770	311 147	389	403	1,961	2,741	1,750	940
Columbia	20,499	17,067	248	69	1,242	115	191 187	287	1,282	1,799		
Greensbore	47,544	35,007	528	198	4,684	275	476	70 241	453	1,038		
Jacksonville	21,592 93,875	17 785	278	50	1,138	102	227	139	3,006 923	3,129 950	-	
NASTVIII	32,878	73,289	972	483	5,708	841	1,736	550	4.356	3,884		:
	21,247	24,939 21,247	453	147	2,431	150	307	237	1,439	2,775	1,185	671
	24,943	24,943	- :		-	-	-		.,	2,770		
	,	24,040	-	•	-		-			-	- 1	
Cincinneti	34,509	22,340	594	247	2.801	217 '	541	***				
Detroit	39,773	26,809	510	102	4.169	231	983	212 333	1,470	2,448	1,169	2,470
Indianapolis	72,808	56,235	1,080	283	5,991	435	814	381	2,292	1,906 3,752	723	1,715
	33,149 19,978	24,775	462	202	2,119	621	648	165	2,076	3,752 2,081	575	1,018
	8,354	15,105 6.352	421 127	60	1,769	248	381	112	629	1.253	•	
	13.017	13,017	127	51	911	76	160	76	223	378	•	•
ACHINER HEICHON:	,	10,017	-		-		•			4.5	- :	:
Aberdeen	4,928	3.846	78	17	303	58		_				-
Chicago	91,696	68,629	1,795	381	7,217	662	79	70	218	459		-
ergo	25,967	17,239	439	247	2,150	286	845 461	550 371	4,942	4,922	984	769
dihwaukee	4,477 28,454	3,389	92	26	256	60	97	78	151	2,141	-	-
Jimana	13.718	19,237	602	271	3,238	209	551	253	2.326	328 1.767	-	-
St. Louis	41,626	9,187 29,256	325 542	121 240	1,095	160	332	243	1.054	1,201		-
и, Раци	40,272	28,321	608	219	3,271 2,989	274	610	389	946	2,958	1.881	1,259
	18,160	12,270	450	150	1,742	319 166	821	247	1,214	3,420	1,512	802
ansas City Service Center	14.888	14,886	•		1,742	100	513	305	1,347	1,217		
Ibuquerque						-	•	-	•	•	-	-
ustin	8.859 55,286	6,829	163	19	621	46	56	17	583			
neyenne	4 000	40.595	1,146	226	4,220	277	743	313	2.001	525 3,506		
ENGS	59,930	2,875 44,568	109	13	418	66	58	42	263	156	1,612	647
	21,781	15.477	635	333	4,040	255	708	248	2,461	4,241	1,097	497
me Rock	16,468	12,020	223	140 54	1,756 1,159	191	192	101	1,479	1,810	1,007	497
ew Uneans	29,434	23,513	360	4	2,044	108	178	88	1,237	1,401		- :
Manufine City	23,470	17,037	477	122	1.804	201 146	311	88	1,322	1,551		- :
Ichita	22,488	14,256	476	106	1,595	186	397	98	1,151	2,238		
ustin Service Center	16,784	16,784			1,005	100	396	217	2,544	2,712		
nchorage						-	•	-	•	•		-
Dise	7,974	6,741	82	14	275	29	45	32	434			
WORLD	9,533 7,811	6,987	194	31	607	76	106	45	905	322 582	-	-
MOURU	10,143	5,830 8,185	184	39	568	61	105	42	514	582 468	•	
& Angeles	254,526	228,543	229 2,624	35	818	43	91	40	264	438	:	•
IOBNIX	26,390	21,916	343	606 126	8,343	597	2,087	338	2.855	4.748	1.253	2,532
	18,273	13.635	512	84	1,445 1,601	112	280	86	576	1,506	.,200	2,002
MQ	14,416	11,978	168	37	1,601	165	255	126	738	1,157	-	:
II LUKO CRY	12,488	10.460	181	46	645	53 90	60	69	791	654	-	
n Francisco	114,265	97,914	2,060	470	4.760	276	83 1,552	42	387	554		- 1
	33,680	24.732	399	186	2,469	166	429	384	2,333	2,597	1,025	914
Iden Service Center												
pden Service Center	18,957 39,163	18,957 39,163			-,		729	97	1,533	1,907	958	804

Table 11.—Additional tax and penalties recommended after examination by class of tax, and by internal revenue regions, districts and other areas (in thousands of dollars)

		individual	Fiductary	Corpora- tion	chapter 8 Corpora- tion	Estate	GIR	Exclas	Employ- ment	Exempl Organiz- tions
Total North-Allentic		2,040,695	104,850	4,137,321	89,082	549,054	134,347	65,629	D1,978	
MNO-Atlantic	1,610,462 909,962	333,630 242,268	3,857 40,527	1,136,349 539,059	23,475	62,518	13,831	6.257	11,005	13,721
Boutheast	822,396	336,501	41,161	306 234	11,482	45,389	12,082	5,484	12,681	540 790
CONTROL	751,771	192,161	1,934	432,154	14,287 4,479	80,037 89,112	14,251 10,234	10,005	14,762	5,000
Michael	676,382	214,243	4,164	657,029	1,412	62,397	15,753	14,128	8,871	700
Southweel Western	902,968	237,982	8,146	473,006 650,009	6,045	102,796	41.540	17,586	12,865 14,448	1,681
North-Atlantic Region:	88,871	485,475 18,435	5,080	650,009 42,501	7,267 595	83,039 3,770	28,542 114	6,388 85	15,778 3,370	4,511
Alberty	34,428	10,675	16	18,965	747	2,323				
Augusta	14,478	3,419	16	8.793	500	1,377	1,289 156	161	252	
Brooklyn	212,607	52,734	415	141,028	3.166	7,571	886	88 2,101	129 4,499	
Buffalo	129,347 200,898	58,271	977	47,991	320	18,572	1,492	507	1,084	207 153
Buffalo Buffington	8,409	19,933 2,463	135 11	157,842	15,498	5,497	729	403	861	133
Hartlord	181,874	22,412	451	5,442 144,200	-:	335	<b>6</b> 6	28	64	
Manhattan	764,891	116,622	1.808	600,371	58 3,182	11,508	1,470	606	969	
Portsmouth	13,855	6,434	14	5.516	3,102	33,119	6.383	957	2,269	180
Providence	13,709	4.701	14	6,202	4	889 1,326	216	25	761	
Andover Service Center	12,216	12,216		*,	- 7	1,320	1,144	181	137	-
Brookhaven Service Center	23,750	23,750		-		:	:	:	• •	•
Baltimore	199 165	40.000					-	•	•	
Newark	122,163 165,484	42,203	179	53,115	3,670	12,167	8,631	548	1,085	565
Philadelphia	211.099	60,441 55,738	350	81,207	320	13,874	453	874	7,778	187
Pittsburgh	207.069	32,990	32,184 7,619	107,105	5,325	5,527	718	3,049	1,415	38
Richmond	112,681	36,986	178	157,643 65,070	1,660 52	4,319	924	453	1,487	
Wilmington Philadelphia Service Center	81,278	3,722	16	74.919	455	7,831 1,671	1,122	522	920	
Philadelphia Service Center	10,188	10,168		17,510	400	1,0/1	233	38	222	-
Outheast Region:							•	-	-	
Atlanta Birmingham	148,752	44,061	932	72,513	399	18,569	5,177	4,291	1 210	
Columbia	66,374 34,708	23,698	147	30,349	141	9,104	1,279	960	1,310 696	1,500
Greensboro	84,918	15,220 33,372	43	13,320	1,985	2,151	700	697	392	
Jackson	53,615	16,403	594	40,050	561	6,161	1,158	1,438	1,586	
Jacksonville	318,517	140,641	214 38,768	23,235 86,094	7,888	3,603	1,233	243	796	
	81,513	29,108	464	40,673	2,988 324	33,093	3,656	1,475	8,204	3,598
Atlanta Service Center	17.665	17,665	707	40,073	324	7,355	1,047	764	1,778	
Memphis Service Center	16,332	16,332				•	•	•	-	
entral Region:					-	•	•	•	-	-
Cincinnati	107,129	25,067	411	62,894	269	12,739	2.800	1,331	1,236	000
Detroit	173,755	29,085	89	114,299	1,457	17,911	1.948	7,190	1,627	382 149
Indianapolis	247,285 119,260	67,132 30,137	622	161,826	811	11,154	2,238	1,768	1,585	169
i. Oximella	69,073	20.088	506 234	43,790 38,556	766	37,793	2,194	3,467	607	100
Parkersburg	24,107	9,485	72	10,789	372	7,687	389	132	1,615	
Parkersburg Cincinnati Service Center	11,168	11,168	·*:	10,768	805	1,829	667	239	221	
NOWBEL HORSTON:				-		•	-		•	-
Aberdeen	6,471	3,733	•	818		1,445	297	27		
Chicago Dea Moines	349,279	65,770	970	254,357	322	15,291	5.976	1.983	151 4,500	
	50,547 8,319	17,497	227	23,182	122	8,312	1,277	953	977	110
Mihraukee	91,441	3,149 19,375	70	3,552	23	1,229	213	6	77	
Ornaha	41.102	11,028	381 1,542	63,432	215	5.002	932	749	1,355	
St. Louis	125,488	34 974	293	20,231 71,871	41 147	5,841	960	1,102	357	-
St. Paul	120,762	25,284	163	84,110	477	10,237	2,713	580	3,529	1,144
Springfield Censas City Service Center	67,270	25,284 17,730	517	35,475	66	6,979 10,061	992 2.394	1,077	1,253	427
outhwest Region:	15,704	15,704	-		٠.	10,00	2,354	361	666	-
Albuqueroue	12,352							•	•	•
Austin	301,438	6,642	11	3.523	5	1,554	381	84	152	
Chevenne	14,120	52,699 4,074	4,180	165,867	201	44,697	24,737	6,179	2,726	152
J8183	192,722	62,361	3,487	1,281		2,374	6,300	53	36	132
Deriver	57,856	16,876	131	84,226 30,061	642 2,783	26,286	6,235	3,326	5,909	249
Ittle Rock	42,617	13,553	118	23,944	2,763	3,829 2,934	527	2,929	740	
New Orleans	120,198	26,529	63	80.927	2,156	6,217	989 296	519	260	
Oklahoma City	79,782	26,293	78	40,716	142	8,872	1,555	2,919	1,091	
Vichita sustin Service Center	68,410	15,480	77	43,441	177	6.032	519	578	1,427	-
etem Region:	13,475	13,475	-		-		0.0	370	2,106	•
Inchorage	16,674		_					-	•	-
Unchorage	17.082	8,184 8,715	23	6.080	26	692	439	481	772	
10/01A	27,590	5,266	170	4,868 20,318	5	2,371	207	198	696	
ionolulu	20.499	6,815	170	11,605	147	1,148	157	164	222	
os Angeles	485,611	183,386	1,582	240.442	333	31,357	733		178	
hoenix	54.413	26,897	46	22,689	66	2,968	15,581 346	1,535	7,303	4,092
ortland	67,197	16,398	29 92	40,125	617	4,968	4,138	222 254	1,179 668	-
all Lake City	61,848	36,277	82	22,528	239	1,276	374	769	968 293	-
en Francisco	22.345 355.732	11,493	85	9.247	52	508	454	141	293 365	•
GETTIO	102,265	94,308 34,922	2,593 433	230,248	5,695	15,835	2,446	1,671	2,707	229
	· VE.200	34,822	433	41,859	82	20,792	1,668	921	1,398	
ogden Service Center	12,786	12,786								190

\*Less than \$500.00.

Table 12.--Returns examined

Income, Estate and Gift	1978	1979
Number of returns examined by Examination Division Returns with adjustments proposed by Examination Division Returns without adjustments proposed by Examination Division Agreed, Paid or Defaulted Transferred to Required Agreed Office Putilioned Stautory Notices. Other *	2,328,812 1,780,029 548,783 2,328,812 2,185,343 47,767 14,884 80,818	2,273,603 1,727,042 546,561 2,273,603 2,093,912 *93,796 16,954 68,939

Table 13.—Results of collection activity

	1978	1971
Expenser Delinquent Accounts:		
Opening Inventory	843.668	886,154
issugnoss .	2.054.999	2.335.368
Dispositions	2.012.513	2,149,188
Closing Inventory:	2,012,013	2,149,100
(a) Number of accounts	000 154	4 070 00
(b) Balance of assessed tax, penalty and interest	886,154	1,072,334
(c) basisce or appeared tax, persony and enterest	2,356,216,794	2,912,774,109
belinguent Return Investigations:		
Opening Inventory	358.997	412,199
issuances	1.459.807	1,312,016
Dispositions	1,406,605	1,278,411
Closing Inventory	412,199	445.804
	412,100	440,004
Escellaneous Investigations Closed	183,107	161,306
Wers in Compromise Processed		
	2,335	2,016
inforcement Activity:		
Notices of Federal Tax Lien Filed	348,480	371.357
Notices of Levy Served Upon Third Parties.	444.912	485,059
Seizures of Property Made	5.104	5.723

Table 14.-Civil penalties assessed and abated

(In thousands of dollars)

	Assess	mente	Abak	ments	Not Po	nettlee
	Number	Amount	Number	Amount	Number	Amour
individual						
Delinquency	946,219	165.925	113.409	30.010	832.810	135.91
Estimated Tax	3.644.979	233,134	160.123	20.198	3.484.856	212.93
Failure to Pey		114,244	488.510	11.212	4.218.271	103.03
Bad Check	110.356	934	2.560	144	107,796	76
Fraud	6,818	28.086	317	2.525	6,501	25.56
Neckoence	83.341	10.410	1.492	1,117	81.849	9.29
Other '	7.509	557	386	26	7.123	53
Totala		653,290	766,787	65,232	8,739,206	488,00
Corporation 2						
Delinquency	109,224	85,552	19,939	55,308	89,265	30,24
Estimated Tax	168,965	67,687	15,430	38,576	153,535	29,11
Faiture to Pay	170,044	51,024	42,635	30,075	127,409	20,94
Federal Tax Deposits	56	21	3	1	53	2
Bad Check	1,987	63	112	13	1,875	
Fraud	467	10,307	43	976	424	9,33
Negligence	3,123	3,759	85	114	3,038	3.64
M/scellaneous	138	428	2	62	136	3
Totals	454,004	218,842	78,249	125,124	375,755	93,7
Delinquency	2,248,474	228,390	151,606	38,930	2,096,868	189.4
Miscellaneous	675	152	621	57	54	
Failure to Pay	2.495.266	67.164	375.157	14.732	2,120,109	52.4
Federal Tax Deposits		348,789	209,991	67,661	2,410,317	281.1
Bad Check	120,771	1.665	2.034	58	118,737	1.6
Fraud	1,847	2.698	102	157	1.745	2.7
Other*	295	32	11	3	284	
Totals		849,001	739,522	121,598	8,748,114	527,4
Excise *						
Délinquency	804,119	14,775	19,715	2.571	784.404	12.20
Dally Delinquency	16.273	36,987	12.043	28.456	4.230	8.5
Failure to Pay	737,751	5.569	37,903	1,598	699,848	3.9
Federal Tax Deposits	37,110	5.149	4.037	1.869	33.073	3.2
Bad Check	3,468	24	125	.,	3.343	-
Fraud	225	1.005	25	98	200	9
Other 4	76		20	80	76	•
Totala	1.599.022	63,553	73,848	34,593	1,525,174	23.0
Estate and Gift	.,				.,,	
Delinquency	799,330	38,961	5,373	21,449	793,957	17,5
Miscellaneous	12	9	4	3	8	
Fallure to Pay	788,972	15,607	10,004	6,231	778,968	7.3
Bad Check	347	43	68	25	279	.,
Fraud	5	36	1	2	- 4	
Negligence	39	19	ż	ž	37	
Other *	- 1		•	•		
Totale	1,588,706	54,695	15.452	29,712	1.573.254	24.9
Fax Return Properer's Penalty*	1,500,700	04,000	10,452	20,112	1,078,204	24,0
Failure to Sign and Failure to Provide Tax Identification Numbers	22,768	5,453	19,768	2,169	3,000	3,21
UI Other'						
Delinquency	38,710	17,491	8,872	4,219	29,838	13,27
Failure to Pay	52,896	2,153	16,954	1,078	35,942	1,0
Bad Check	541	8	54	5	487	.,
Fraud	• • •		•	- :		
Negligence	44	9	,	,	42	
Miscellaneous	6	ž	•	•	- 6	
Totala	82,197	19.665	25 80-	5.303	80.314	14.3
Total Ali Civil Penelties		1,584,587	1,719,519	283,731	19,030,817	
						1,180,8

Notes: Amounts may not add due to rounding. With the exception of ES, penalties can apply to any tax year. Abatements

Notes: Amounts may not add due to rounding. With the exception of ES, penalties can apply to any tax year. Abetements can apply to any tax year and the control of the cont

<sup>\*</sup>Includes Quick Assessments and Cases Transferred to Justice Department.
\*\*Increase in the number trastered to Regional Appeals Offices was due, in part, to the establishment of a one level of appeals system on October 1, 1978.

Table 15.-Appeals Division receipts and dispositions of cases not before the Tax Court (nondocketed)

A. Progress	of work	

		Amount stated in revenue agent's report (in thousand of dollars)			
Status	Number of Cases <sup>1</sup> (1)	Deficiency and pensity (2)	Over		
Pending October 1	* 20,698	4,929,645	117,085		
Received	38,405	3.382.210	115,807		
Disposed of, total	33,905	2.449.095	64,011		
By agreement	27,643	1.900,124	60,606		
Unagreed: (Overassessments, claims, excise, employment and offer-in-compromise					
rejections)	2,438	70,201	3,373		
By texpeyer default on statutory notice	1,128	51,084	32		
Petition filed-transferred to Counsel	2,696	427,686			
Pending Segtember 30	25,198	5,862,760	168,881		

		Appeals determination (in thousand of dollars)			
Status		Deficiency and penalty (2)	Over assessment (3)		
Disposed of, total .  By agreement . Unspracef (Overtassessments, claims, excise, employment and ofter-in-compromise	33,905 27,643	1,161,977 649,943	146,680 144,794		
rejections) By supplyed default on statisticity no/soe. Pytition liked-transferred to Countel	2,438 1,128 2,696	42,694 41,654 427,686	1,792 294		

A case represents taxpayers grouped together by tax periods with common or related issues that may be heard and

A case represents appayers grouped together by as periods with common or related assess that may be near and disposed of together.

The number of cases pending on Oct. 1, 1978, 20,718 in the 1978 report, has been restated to include the inventory of district conference cases and to reflect the redefinition of a case as in footnote 1.

Table 16.—Appeals Division receipt and disposition of income, estate, and gift tax cases petitioned to the Tax Court (docketed)

		Amount stated in statutory notice (in thousand of dollars)			
Blankie	Number of Cases * (1)	Deficiency and penalty (2)	Over seassiment (3)		
Pending October 1  Received .  Outprosed of total .  Dy stipulated agreement .  By dismissal or default .  By dismissal or default .  By timsfer to Coursel .  Pending September 30 .	11,988 10,440 12,630 5,786 751 6,093 9,798	2,059,352 943,878 1,656,655 328,555 4,970 1,323,170 1,346,574	92,758 6,825 83,897 510 2 83,897 15,686		

### 8. Results obtained in dispositions

		Appeals date (in thousand	omination of dollars)
Method	Number of Cases * (1)	Deficiency and penalty (2)	Over sessesment (3)
Disposed of, total  By stipulated agreement  By damised or ofstad.  By transfer to Coursel	12,630 5,786 751 6,093	86,158 85,331 827	51,704 4,240 5 47,459

A case represents taxpayers grouped together by tax periods with common or related issues that may be heard and disposed of together.

Table 17.—EP/EO tax rulings and technical advice issued

Subject	Total	Texpeyors' Requests	Field Requests
Total id Actuaris Matters Exempl Organizations Employees Plans	10,411	9,701	710
	2,203	2,184	19
	3,910	3,624	286
	4,298	3,893	405

Table 18.—Determination letters issued on ERISA employee benefit plans

ters (seved	Stock Bonus	Money Purchase	Profit Sharing	TRASOP	Bond Purchase	Total Defined Contribution	Defined Benefit	Total
Initial Qualifications:								
Qualified	623	18,000	27.516	309	73	48.521	18.081	62,602
Participating Employees	507,450	160,782	402,968	236,491	93	1.307.784	1.196.079	2,503,863
Not Qualified	3	В	11			22	7	25
Amendments:								
Qualified	503	14,008	23,056	134	163	37,864	26,292	66,156
Not Qualified		7	16	-		23	16	39
Terminations:								
Qualified	41	2,784	5,798			8.603	3,806	12,409
Not Qualified		5	14			19	9	26

Table 19.—Number of EO returns examined by type of exempt organization

		FY 197
01(c)(3)	Private Foundation	3.59
	Non-Exempl Charitable Trust	24
01(c)(3)	AR Others	8.33
01(c)(4)	Civic Leagues, Social Wetters	2,33
01(c)(5)	Labor, Agriculture, Horticulture	77
01(c)(6)	Business Leegues	1,93
)1(c)(7)	Social and Recreational Clubs	1.60
1	All Others	3,03
21	Farmers's Cooperative	50
Total		22,37

RC Section (501(c))	1970	1971
(1) Corporations Organized Under Act of Congress	25	110
(1) Objections organized once (2) Titleholding Corp	5 272	5.324
(2) Pelirious Charitatie etc	293,947	304.315
(4) Social Weltzre	125.317	127,254
(5) Labor. Agriculture Organizations	67,531	85.479
(6) Business Lectures	45,325	46.940
(7) Social and Recreation Clubs	49.964	50.57
(8) Francia Beneficiary Societies	140,963	137.41
(9) Voluntary Employee's Beneficiary Societies	6.827	7.12
10) Domestic Fraternal Beneficiary Societies	12.199	16.52
11) Teachers Reprement Fund	11	11
12) Benevolent Life insurence Assn	4.863	4.89
13) Comptery Compenies	5.529	5.75
14) Credit Unions	5,118	5.14
15) Nemai Insurance Companies	1.408	1.31
16) Core to Finance Cree Operation	28	2
17) Supplemental Unemployment Benefit Trusts	807	79-
18) Employee Funded Pension Trust	- 4	
19) War Veterans' Organizations	21,233	22.21
20) Legal Service Organizations	4	1
501(d) Pelicious and Apostolic Organizations	67	
21 Farmera Cooperatives	3,606	3,31
Total	810,048	824,53

Table 21.—Disposal of exempt organization applications

RC Section 501c	A	optications for De	notherment	
HC SECTION SUITE	Approved	Denied	Other 1	Total
(1) Corporations Organized Under Act of Congress	1		1	
(2) Titleholding Corp	184	14	96	29
(3) Religious, Charttable, etc	24.892	1.805	7.338	34.03
(4) Social Wellana	2.594	123	964	3.68
(5) Labor. Agriculture Org	521	18	103	64
(6) Business Leagues	1.756	.117	377	2,25
(7) Social and Recreation Clubs	1.402	127	768	2.29
(8) Freternal Beneficiary Societies	37	10	28	7
(9) Voluntary Empl. Beneficiary Societies	535	5	49	58
10) Domestic Fratemal Societies	41	g	62	11
11) Teachers' Ratirement Fund		-	-	
12) Benevolent Life Insurance Assn	128	19	107	25
3) Cemetery Companies	255	- A	39	29
14) Credit Unions	51	-	3	Ė
5) Mutual Ins. Companies	14	1	4	1
(6) Corp. to Finance Crop Oper				
7) Supplemental Unemployment Benefit Trusts	36	1	1	3
18) Employee Funded Pension Trust	-:			
IB) War Veterans' Org	91	1	18	11
20) Legal Service Org	11		2	1
21) Black Lung Trust	1			
01(d) Apostolic and Religious Org	-			
(01(f) Coop Service Org. of Operating Educational Org				
21 Farmers' Cooperatives	97	- 3	27	12
National Office Rulings and Determination Letters	2,695	279	650	3,62
Grand Total	35,342	2,538	10,637	48,51

Applications withdrawn by taxpayer, incomplete applications, etc.

Table 22.—Internal revenue collections, costs, employees, and U.S. population, 1950 through 1979

					_	Average	positions real	ized
facel year	Operating cost	Collections	Cost of collecting \$100	Population (Thou- sands)	Tax per capita	Total	National Office	Flek
	(1)	(2)	(3)	(4)	(5)	(6)	m	(8
950	230.408.200	38.957.131.768	0.59	152,271	255.84	55.551	4,303	51.24
951	245.869.538	50.445.686.315	0.49	154,878	325.71	55.805	4.208	51.59
952	271.872.192	65,009,585,560	0.42	157.553	412.62	56.309	3.953	52,356
953	268,590,806	69,686,535,389	0.38	160.184	435.00	53,463	3.834	49.62
954	268,969,107	69.919,990,791	0.38	163,026	428.89	51,411	2.707	48.70
955							_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
955	278,834,278	66,288,592,000	0.42	165,931	399,50	50,890	2,675	48,215
956	299.894,710	75,112,649,000	0.40	168,903	444,71	50,682	2,583	48,099
957	305,537,814	80,171,917,000	0.38	171,984	468.16	51,364	2.832	48.532
958	337,428,789	79,978,476,484	0.42	174,882	457.33	50,816	2,909	47.90
959	355,469,228	79,797,972,806	0.44	177,830	448.73	51,226	2,969	48,257
960	363,735,359	91,774,802,823	0.40	180.671	507.96	51.047	2.910	48.13
961	413,295,238	94,401,086,398	0.44	183,691	513.91	53,208	3.042	50.16
962	450,080,420	99,440,839,245	0.45	186.538	533.09	56.481	3.401	53 080
963	500,804,314	105.925.395.281	0.47	189.242	559.74	59,711	3,657	56 D54
964	549,692,131	112.260,257,115	0.49	191,889	585.03	61.059	3.839	57,220
965	597.387.471						-,	
		114,434,633,721	0.52	194,303	588.95	62,098	3,881	58,217
	624,861,929	128,879,961,342	0.48	196,560	655.68	63,508	3,982	59,526
	667,080,295	148,374,814,552	0.45	198,712	746.68	65,946	3,894	62,052
	699,190.304	153,363,837,665	0.46	200,706	765.48	67,574	3,967	63,607
969	758,785.475	187,919,559,668	0.40	202,677	927.19	66,064	3,852	62,202
970	886,159,162	195,722,096,497	0.45	204.878	955.31	68,683	4.103	64 580
971	981.065.297	191,647,198,138	0.51	207.053	925.63	68.972	4.358	64,614
972	1.127.390.411	209,855,736,878	0.54	208.846	1.004.83	68.549	4,134	84.415
973	1.162.009.945	237.787.204.058	0.49	210.410	1,130.11	74,170	4,505	
974	1.312.894.661	268,952,253,663	0.49	211,901	1.269.24	78,921	4,310	69,665
	1,012,004,001	200,002,233,000	0.49	211,901	1,209,24	76,921	4,310	74,611
975	1,584,711,486	293,822,725,772	0.54	213,559	1,375.84	82.339	4.531	77.806
976	1.667,311,689	302,519,791,922	0.56	215,142	1,406,14	84.264	4.732	79.532
977	1,790,588,738	358.139.416.730	0.50	217,329	1.647.91	83,743	4.994	78,749
978	1,962,129,287	399.776.389.362	0.49	219.033	1.826.61	85,329	4,919	80.410
979	2.116,166,276	460.412.185.013	0.46	220,999	2.083.32	86,630	5.003	81.627

71

Table 23.—Costs Incurred by Internal Revenue Service by Activity (In thousands of dollars)

Appropriation by Activity	Tota	al .	Personnel C tion and I		Othe	×
	1978	1979	1978	1979	1978	1979
Total obligations, appropriations and reimburgable	1,974,858 1,962,129	<b>2,123,271</b> 2,116,166	1,645,735 1,535,528	1,643,677 1,638,231	<b>429,121</b> 426,601	<b>479,394</b> 477,935
Belaries and Expenses:						
Total	124.916	138,186	108,144	115,758	16,772	22,421
Executive Direction	13.220	14,424	10.164	10,479	3.056	3.945
Internal Audit and Security	29.014	31.169	24.405	25.842	4.609	5,327
Management Services	17,657	20,388	15,216	15.891	2.441	4.477
Legal Services	45.082	49,721	40,504	44.576	4.578	5,145
Technical Rulings and Services	19,943	22,504	17,855	18,970	2,088	3,534
Taxpayer Service and Returns Processing:						
Total	969,290	732,945	455,235	487.982	214.055	244,963
Data Processing Operations	493,560	521,937	368.638	392,606	124,722	129,332
Statistical Reporting	13,824	13,396	10.625	11.239	3.199	2.157
Taxpayer Service	161,906	197,612	75,772	84,138	86,134	113,474
Examinations and Appeals:						
Total	726,192	770,093	607.454	843.383	118,738	126,708
Examinations	675,253	719,568	560,877	598.932	114,376	120,636
Appeals	50,939	50,525	48,577	44,453	4,362	6,072
investigations and Collection:						
Total	441,731	474.942	364,694	391,106	77.037	83,636
Tax Fraud Investigations	121 182	130,185	98,631	106.179	22,351	24,006
Coffection	258,302	280.613	212,759	230.820	45,543	49,793
Employee Plans and Exempt Organization	62,247	64,144	53,104	54,107	9,143	10,037
Reimbursable obligations, Total	12,727	7,105	10,207	5.846	2.520	1.459

<sup>\*</sup>This figure represents actual IRS operating costs from FY 1975, exclusive of reimbursements received from other agencies for services performed. While the operating costs figures for fiscal years prior to 1975 may in some cases include reimbursements, those amounts are sufficiently small so as not to after the cost figures in column 3. Economic Stabilization Program average positions included in 1972, 1973, and 1974.

Federal Energy Program average positions included in 1974.

1972 adjusted by 3.990 average positions included in 1974.

1972 adjusted by 3.990 average positions to reflect the AT&F transfer—July 1973. AT&F included in years 1948–71.

Eleven average positions transferred to office of the Secretary in 1965. Twenty average positions transferred to office of the Secretary in 1965.

Table 24.---Costs incurred by IRS by office

(In thousands of dollars)

ternal revenue office, district or region	Total	Personnel Compen- sation	Travel	Equip- ment	Oth
	(1)	(2)	(3)	(4)	(
Mattonal Office and regional totals (including district director's					
offices and service centers) Total trimmal Revenue Service	2.123.271	1,643,878	57,996	22,733	308.6
stional Office	419,479	126.328	4.347	11,188	277.6
stional Utica	290,608	266,629	5.199	1.390	17.3
id-Atlantic	196,215	178,675	4.440	1.429	11.6
y dheact	221,572	194.897	8.103	1,345	17.2
antral	173,942	154,610	6,295	833	12,2
rtuet	201,416	181,543	7,040	1,157	11.6
withward	198,198	174,362	8,582	1,672	13.5
netern .	307,209	272,522	9,543	2,460	22.6
egional Counsei	32,495	30,162	384	509	1,4
egional inspection	24,830	22,053	1,882	174	1.3
flice of International Operations	16,611	13,169	2,018	26	
etional Computer Center	14,522	7,300	54 107	199 352	6.9
S Datte Center	26,170	21,628	107	332	4,0
Regional commissioner's offices (excluding district director's offices and service centers)					
with-Atlantic	17.527	15.845	335	254	1,0
cl_A%antic	13,400	11.735	267	354	1.0
uthaari	12,361	10,048	B13	92	1.0
entral	11.626	10,359	347	72	1
ruest	12.593	10.413	774	233	t.
ritropoli	12,142	10,719	511	260	
stem	19,234	15,340	967	619	2.
District director's offices and service centers:					
orth-Attentic:	0.540	7,649	326	39	
Alberry	8,510 4,533	4.035	267	7	
Augusta Boston	32,302	29,808	861	202	1.
Brookyin	32,787	31,072	479	188	i.
Brockyln	19,258	17,516	661	56	i.
Burlington	2,508	2,213	149	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	
Hartford	16,757	15.426	574	102	
Manhattan	64,014	61.078	781	292	1.
Portsmouth	3,920	3,581	149	17	
	5,610	5,159	175	13	
North-Atlantic Ranion Cantralizari Training	228	0,.00	227		
Andrew Canica Carter	38.634	34.276	116	116	4
Brookhaven Service Center	43,820	38,971	99	98	4.
d-Allantic:					
Rettimore	26,870	24,955	654	227	- 1
Newsperk	41,922	39,100	1,127	235	1
Dhilladainhia	32,784	30,659	684	280	1
Dittety arth	17,312	15,939	469	117	
Dishmond	17,996	15,868	858	91	1
Wilnington	3,825	3,506	113	43	
Mid-Atlantic Form Distribution Center	626	494	2	2	
Mid-Attantic Region-Centralized Training	168	****	167	80	4
Philadelphia Service Center	41,311	36,419	99	80	•
Marrie	25,802	22,848	1,251	145	1
Sirminghers	11,790	10,591	638	50	
Cotambia	8,267	7,432	453	49	
	18,987	16,980	1,082	83	
facirant.	7,773	6,640	572	43	
inclementalia	44,479	39,749	2,062	308	2
t - he dile	15,315	13,638	806	101	
Courtheast Degion Controlised Training	204		197		
Stranta Sandra Center	39,984	34,730	. 93	282	4
Memphis Service Center	36,609	32,041	137	192	4
entral: Cincinnati	19,757	17.788	826	114	,
Cincinneti	27,273	24,479	1,063	116	í
Detroit	38,140	34,829	1,557	95	i
Detroit Indianapolis	19,015	16.807	990	101	i
Indianapolis	12,329	10.912	721	72	,
Parkersburg	6,909	5,957	452	83	
Parkersburg Central Region-Centralized Training	178	3,001	178	ω.	
Central Region-Centralized Training	38,716	33,479	160	179	4

Table 24.—Continued

(In thousands of dollars)

internal revenue office, district, or region	Total	Personnel Compen- sation	Travel	Equipment	Other
	(1)	(2)	(3)	(4)	(5)
Without					
Aberdeen	3.086	2,702	233	7	144
Chicago	48,614	45.435	1.205	160	1.814
Des Maines	11.554	10,384	625	67	496
Fargo	2.785	2.408	212	6	156
Milwaukee	15.806	14.443	628	117	619
Omeha	7,559	6.678	488	á	
St. Louis	24,834	22,705	1.027	125	385 976
St. Paul	19.869	18.040	882	160	788
Springfield	12.529	11,150	659	160 57	
Midwest Region-Centralized Training	189	11,130	188	5/	662
Kansas City Service Center					
Southwest:	41,998	37,207	119	214	4,458
Albuquerque	5.115	4.525	327	40	223
Austin	38 440	31.985	2.107	234	2.114
Cheyenne	2.584	2.139	277	31	137
Dalitas	33,855	30.115	1.613	225	1.903
Deriver	14.589	12.860	729	132	869
Little Rock	8.411	7.323	524	45	519
New Orleans	15,894	14.095	019	132	748
Oklahoma City	14,120	12,507	710	225	677
Wichita	10.878	9.791	537	80	471
Southwest Region-Centralized Training	276	9,791		au	
Austin Service Center			217		59
Vectorn:	43,894	38,302	112	268	5,212
Anchorage	5.322	4.474	423	30	395
Boise	4.693				
Heiera	3,975	4,059	326	45	263
Hones de	5.787	3,455	309	50	160
Honolutu		5,240	262	32	252
Los Angeles	72,191	66,110	2,416	412	3,254
Postland	11,073	9,972	498	106	497
Portland	11,915	10,486	531	63	835
Reno	7,431	6,727	330	46	329
Self Lake City	5,439	4,939	254	17 '	229
San Francisco	47,474	42,907	1,699	312	2,556
Seattle	18,359	16,460	858	94	948
Western Region-Centralized Training	318	-	285		33
Ogden Service Center	43,501	37,722	193	391	5,195
Fresno Service Center	50.498	44.631	173	244	5,450

Note: Reimbursements are included in the above figures.

Table 25.—Personnel summary

Location and type	Average post realized		Number employees close of year	
	1978	1970	1978	197
Service total	86.258	97,002	81,505	85.30
Permanent	71,444	71,467	70.942	71.77
Temporary	14.814	15.535	10.563	13.62
National Office !	4.973	5.035	4,592	4.68
Regional Offices 1	et 285	81,967	78,913	80,70
Data Processing Operations	27,989	27,709	24,201	25.49
2018CBQN	10,412	10,115	10.259	10.02
Reverue Officers	5.924	5,767	5.784	5.78
Other	4.488	4.348	4.475	4.24
Expeyer Bervice	4.313	4.752	3.711	4.63
Taxpayer Service Specialists	624	633	651	
Taxpayer Service Representatives	1.081	1.064		68
Other	2.808	3.055	1,097 1,963	1,10
	26.254			2,84
Examination		22,944	26,427	23,48
Revenue Agents	13,927	13,715	13,959	13,98
Office Auditors	4,617	4,462	4,725	4,62
	7,710	4,767	7,743	4,85
Employee Plane/Exempt Organizations	1,956	1,563	1,887	1,54
EP/EO Technicals	1,363	1,315	1,259	1,29
Other	593	248	628	25
(cpecis	1,193	1,461	1,207	1.70
Appeals Officers	565	731	558	854
Auditors	116	114	113	12
Other	512	616	538	73
ax Fraud	3.911	3.636	2.014	1.07
Special Agents	2.779	2.786	2.764	2,790
Other	1,132	1.050	1.150	1.03
Administration Management	3.374	3,492	3.288	2.60
Controlized Services	-,	4.098	4,600	437
tegional Counsel	1,038	1,140	1,103	1,151
Regional Inspection	867	857	916	1,100

Note: Reimbursements are included in above figures.

Includes terminal leave for average positions realized for entire Service.

Includes Office of International Operations, National Computer Center and the Data Center.

of Internal Revenue 1862-1979 Commissioners William Orton during transitory periods.

Commissioners George S. Boutwell Massachusetts July 17, 1862/Mar. 4, 1863 Joseph J. Lewis Pennsylvania and Acting Mar. 18, 1863/June 30, 1865

> New York July 1, 1865/Oct. 31, 1865 Edward A. Rollins

> New Hamoshire Nov. 1, 1865/Mar. 10, 1869

Columbus Delano Ohio Mar. 11, 1869/Oct. 31, 1870

Alfred Pleasonton New York Jan. 3, 1871/Aug. 8, 1871

John W. Douglass Pennsylvania

Aug. 9, 1871/May 14, 1875

Daniel D. Pratt Indiana May 15, 1875/July 31,1876

Green B. Raum Illinois Aug. 2, 1876/Apr. 30, 1883

Walter Evans Kentucky May 21, 1883/Mar. 19, 1885

Joseph S. Miller West Virginia March 20, 1885/Mar. 20, 1889

John W. Mason West Virginia Mar. 21, 1889/Apr. 18, 1893

Joseph S. Miller West Virginia Apr. 19, 1893/Nov. 26, 1896

W. St. John Forman Illinois

Nov. 27, 1896/Dec. 31, 1897 Nathan B. Scott

West Virginia Jan. 1, 1898/Feb. 28, 1899

George W. Wilson Mar. 1, 1899/Nov. 27, 1900 John W. Yerkes

Kentucky Dec. 20, 1900/Apr. 30, 1907

John G. Capers South Carolina June 5, 1907/Aug. 31, 1909

Royal E. Cabell Virginia Sept. 1, 1909/Apr. 27, 1913

William H. Osborn North Carolina Apr. 28, 1913/Sept. 25, 1917

Daniel C. Roper South Carolina Sept. 26, 1917/Mar. 31, 1920

William M. Williams Alabama

Apr. 1, 1920/Apr. 11, 1921

David H. Blair North Carolina May 27, 1921/May 31, 1929

Robert H. Lucas Kentucky June 1, 1929/Aug. 15, 1930

**David Burnet** Ohio

Aug. 20, 1930/May 15, 1933 Guy T. Helevering

Kansas June 6, 1933/Oct. 8, 1943

Robert E. Hannegan Missouri Oct. 9, 1943/Jan. 22, 1944

Joseph D. Nunan, Jr. New York

Mar. 1, 1944/June 30, 1947 George J. Schoeneman

Rhode Island July 1, 1947/July 31, 1951

John B. Dunlap

Aug. 1, 1951/Nov. 18, 1952 T. Coleman Andrews

Virginia Feb. 4, 1953/Oct. 31, 1955

Russell C. Harrington Rhode Island Dec. 5, 1955/Sept. 30,1958 Dana Latham California Nov. 5, 1958/Jan. 20, 1961

Mortimer M. Caplin Virginia

Feb. 7, 1961/July 10, 1964 Sheldon S. Cohen

Marviand Jan. 25, 1965/Jan. 20, 1969

Randolph W. Thrower Georgia Apr. 1, 1969/June 22, 1971

Johnnie M. Walters South Carolina Aug. 6, 1971/Apr. 30, 1973

Donald C. Alexander Ohio May 25, 1973/Feb. 26, 1977

Jerome Kurtz Pennsylvania May 5, 1977

Office of Commissioner of Internal Revenue Created by Act of Congress, July 1, 1862 In addition, the following were Acting Commissioners during periods of time when there was no Commissioner holding the

Joseph J. Lewis of Pennsylvania from Mar. 5 to Mar. 17, 1863 John W. Douglas of Pennsylvania from Nov. 1, 1870 to Jan. 2, 1871 Henry C. Rogers of Pennsylvania from May 1 to May 10, 1883, and from May 1 to June 4, 1907 John J. Knox of Minnesota from May 11 to May 20, 1883 Robert Williams, Jr. of Ohio from Nov. 28 to Dec. 19, 1900 Millard F. West of Kentucky from Apr. 12 to May 26, 1921 H. F. Mires of Washington from Aug. 16 to Aug. 19, 1930 Pressly R. Baldridge of lowa from May 16 to June 5, 1933 Harold N. Graves of Illinois from Jan. 23 to Feb. 29, 1944 John S. Graham of North Carolina from Nov. 19, 1952 to Jan. 19, 1953 Justin F. Winkle of New York from Jan. 20 to Feb. 3, 1953 O. Gordon Delk of Virginia from Nov. 1 to Dec. 4, 1955, and from Oct. 1 to Nov. 4, 1958 Charles I. Fox of Utah from Jan. 21 to Feb. 6, 1961 Bertrand M. Harding of Texas from July 11, 1964 to Jan. 24, 1965 William H. Smith of Virginia from Jan. 21 to Mar. 31, 1969 Harold T. Swartz of Indiana from June 23 to Aug. 5, 1971 Raymond F. Harless of California from May 1 to May 25, 1973 William E. Williams of Illinois from Feb. 27 to May 4, 1977.

# **Principal Officers of the Internal Revenue Service** as of September 30, 1979

**National** Commissioner

Office Jerome Kurtz

**Deputy Commissioner** 

William E. Williams

Assistant to the Commissioner

Marvin Katz Lauralee Matthews David F. P. O'Connor

Assistant to the Commissioner

(Public Affairs) A. James Golato

Assistant to the Commissioner

(Equal Opportunity) Eugene D. Alexander

Assistant to the Deputy Commissioner

Alvin H. Kolak

Taxpayer Service and Returns Processing

**Assistant Commissioner** 

James I. Owens

**Deputy Assistant Commissioner** 

M. Eddie Heironimus

**Division Directors:** 

Program Planning and Review

Suellen P. Hamby

Returns Processing & Accounting

Russell E. Dyke Taxpayer Service

Stanley Goldberg

Disclosure Operations

Howard T. Martin

Tax Administration Advisory Services

Gordon C. Hill, Jr.

Resources Management

**Assistant Commissioner** 

Joseph T. Davis

**Deputy Assistant Commissioner** 

Alan A. Beck

**Division Directors:** 

Facilities Management

Richard E. Simko

Fiscal Management

Joseph F. Kump Personnel

Anthony W. D'Amato

Training and Development

Orion L. Birdsall

Security Standards and Evaluations

Dominick J. Lantonio

National Office Resources Management

Herbert J. Huff

Compliance

Assistant Commissioner

S.B. Wolfe

Deputy Assistant Commissioner

Donald E. Bergherm

**Division Directors:** 

Appeals

Roydell S. Rosfed

Examination

John L. Wedick, Jr.

Criminial Investigation Thomas J. Clancy

Office of International Operations

Joseph G. McGowan

Collection

Kenneth E. Luke

**Data Services** 

**Assistant Commissioner** 

Donald J. Porter

**Division Directors:** 

Data Center, Detroit, MI

James E. Dalv. Jr.

National Computer Center,

Martinsburg, WV

William E. Palmer

Service & Design

Daniel N. Capozzoli

Systems Analysis

Donald E. Curtis

Systems Programming

Carolyn Buttolph

# **Employee Plans/Exempt** Organizations

Assistant Commissioner

S. Allen Winborne

**Deputy Assistant Commissioner** 

Raymond A. Spillman

Division directors:

Actuarial Ira Cohen

Employee Plans

Fred J. Ochs

**Exempt Organizations** 

Joseph A. Tedesco

Inspection

**Assistant Commissioner** 

Robert L. Rebein

**Deputy Assistant Commissioner** 

Teddy R. Kern

**Division Directors:** 

Internal Audit

Rudolph Arena

Internal Security

Willaim E. Mulroy

Planning and Research

**Assistant Commissioner** 

Russell E. Dyke

**Deputy Assistant Commissioner** 

Walter E. Bergman

**Division Directors:** 

Internal Management Documents

Jack G. Petrie

Legislative Analysis

Rondal C. Blankenship

Research and Operations Analysis

Walter E. Bergman

Statistics Vito Natrella

# Technical

**Assistant Commissioner** Gerald G. Portney (Acting)

Deputy Assistant Commissioner

Aaron Faihal

Division Directors:

Corporation Tax John W. Holt

Individual Tax

Mario E. Lombardo

Tax Forms and Publications

Roy J. Linger

Office of Chief Counsel

**Chief Counsel** 

Lester Stein (Acting)

Deputy Chief Counsel (General) Stephen M. Miller

Deputy Chief Counsel (Litigation)

Deputy Chief Counsel (Technical) Lester Stein

Technical Advisor to Chief Counsel

Daniel F. Folzenlogen

Staff Assistant to Chief Counsel James T. Fuller, III

**Division Directors:** 

Administrative Services

Joseph H. Hairston

Criminal Tax

Robert W. Schafer

Disclosure Litigation

James J. Keightley

Employee Plans & Exempt Organizations George H. Jelly

General Legal Services

George J. Shaw, Jr.

General Litigation

Harold T. Flanagan

Jerome D. Sebastian

Interpretative Legislation and Regulations Robert A. Blev

Tax Litigation

John H. Menzel (Acting)

# and District Officers

# **Regional Central Region**

# **Regional Commissioner**

Leon C. Green

# Assistant Regional Commissioners:

Taxpaver Service & Returns

Processing

Patrick J. Ruttle

Resources Management

Billy J. Brown

Examination

Jack P. Chivatero

Criminal Investigation

Richard C. Herman

Collection

Charles F. Jones

# District Directors:

Cincinnati, OH

Dwight L. James, Jr.

Cleveland, OH

Everett Lowry

Detroit, MI

Roger L. Plate

Indianapolis, IN

James W. Caldwell

Louisville, KY

Paul F. Niederecker

Parkersburg, WV

T. Blair Evans

# **Director, Cincinnati Service Center**

John O. Hummel

# **Regional Counsel**

Vernon J. Owens

# Regional Director of Appeals

Claude C. Rogers, Jr.

# Regional Inspector

John E. McManus

# Mid-Atlantic Region

# Regional Commissioner

William D. Waters

# **Assistant Regional Commissioners:**

Taxpaver Service & Returns

Processing

Henry E. Leech, Jr.

Resources Management

Americo P. Attorri

Examination

Paul H. Thornton

Criminal Investigation

Robert L. Browne

Collection

Leroy C. Gav

# **District Directors:**

Baltimore, MD

Gerald G. Portney

Newark, NJ

Cornelius J. Coleman

Philadelphia, PA

James T. Rideoutte

Pittsburgh, PA

Thomas L. Davis

Richmond, VA

James P. Boyle

Wilmington, DE

F. Clare Shy

# Director, Philadelphia Service Center

Norman E. Morrill

# **Regional Counsel**

Robert L. Liken

# **Regional Director of Appeals**

James J. Casimir

# Regional Inspector

Benjamin J. Redmond

# Midwest Region

# Regional Commissioner

Edwin P. Trainor

# Assistant Regional Commissioners:

Taxpayer Service & Returns

Processing

John Ader

Resources Management

David S. Burckman

Compliance

Leon Moore

# **District Directors:**

Aberdeen, SD Thomas J. Yates

Chicago, IL

Charles F. Miriani

Des Moines, IA

Michael J. Murphy

Fargo, ND

Gerard R.Esposito

Milwaukee, WI

Lawrence M. Phillips

Omaha, NB

Mitchell E. Premis, Jr.

· Springfield, IL

Ira S. Loeb

St. Louis, MO Richard C. Voskuil

St. Paul, MN

C. Dudley Switzer

# Director, Kansas City Service Center

Roy D. Clark

# **Regional Counsel**

Dennis J. Fox

# **Regional Director of Appeals**

Donato Cantalupo

# Regional Inspector

John J. Kelly

# North-Atlantic Region

# **Regional Commissioner**

Philip E. Coates

# Assistant Regional Commissioners:

Taxpayer Service & Returns Processing

Gary H. Matthews

Resources Management

Pete J. Medina

Examination

Joseph Slipowitz

Criminal Investigation

Raymond C. Turner-Collection

Thomas P. Coleman

# **District Directors:**

Albany, NY

John B. Langer

Augusta, ME

John J. Jennings Boston, MA

Herbert B. Mosher

Brooklyn, NY

George S. Alberts

Buffalo, NY Marshall P. Cappelli

Burlington, VT

Peter L. Dillon

Hartford, CT

James G. Quinn

Manhattan, NY

Charles H. Brennan Portsmouth, NH

Francis S. Miceli

Providence.RI

# Charles E. Roddy Director, Andover, Service Center

Joseph H. Cloonan

# Director, Brookhaven Service Center

Thomas J. Laycock Regional Counsel

# Theodore E. Davis

Regional Director of Appeals Richard E. Fogwell

# Regional Inspector

Daniel Schiller

# **Southeast Region**

# **Regional Commissioner**

Harold A. McGuffin

# **Assistant Regional Commissioners:**

Taxpaver Service & Returns

Processing

William B. Hartlage

Resources Management

Carol M. Fay

Examination

Philip J. Sullivan

Criminal Investigation

Anthony V. Langone

Collection

Claude A. Kyle

# **District Directors:**

Atlanta, GA

John W. Henderson

Birmingham, AL

Dwight T., Baptist

Columbia, SC

Harold Bindseil

Greensboro, NC

Robert A. LeBaube

Jackson, MS

William Daniel

Jacksonville, FL

Charles O. DeWitt

Nashville, TN James A. O'Hara

**Director. Atlanta Service Center** 

William E.Douglas

**Director, Memphis Service Center** 

James D. Hallman

Regional Counsel

Jack D. Yarbrough

**Regional Director of Appeals** 

Tully Miller

**Regional Inspector** 

Dale W. Gardner

# **Southwest Region**

# Regional Commissioner

Walter T. Coppinger

# **Assistant Regional Commissioners:**

Taxpaver Service & Returns

Processing

Bobby G. Hughes

Resources Management

Raymond Astumian

Examination

Percy P. Woodward, Jr.

Criminal Investigation

John M. Rankin, Jr.

Collection

Larry G. Westfall

# **District Directors:**

Albuquerque, NM

Francis L. Browitt

Austin, TX

Robert M. McKeever

Chevenne, WY

Michael J. Kelly

Dallas.TX

Alden W. McCanless

Denver, CO

Gerald L. Mihlbachler

Little Rock, AR

Paul D. Williams

New Orleans, LA

Robert M.Cutts

Oklahoma City, OK

Charles A. Parks

Wichita, KS

Maurice E. Johnson

# **Director, Austin Service Center**

Carolyn K. Leonard

Regional Counsel

William B. Rilev

**Regional Director of Appeals** 

Douglas M. Moore

Regional Inspector

Paul F. Kearns

# **Western Region**

# Regional Commissioner

Thomas A. Cardoza

# **Assistant Regional Commissioners:**

Taxpayer Service & Returns

Processing

John D. Johnson

Resources Management

Kenneth G. Rivett

Examination

Elmer Kletke

Criminal Investigation

Richard C. Wassenaar

Collection

Paul R. Dickey

# **District Directors:**

Anchorage, AK

Frank R. Berria

Boise, ID

Philip N. Sansotta

Heiena, MT

Frederick C. Nielsen Honolulu, HI

William M. Wolf

Los, Angeles, CA

William H. Connett

Phoenix, AZ

Prescott A. Berry

Portland, OR

Ralph B. Short

Reno, NV

Gerald F. Swanson

Salt Lake City, UT Roland V. Wise

San Francisco, CA

Michael D. Sassi

Seattle, WA

Arturo A. Jacobs

**Director, Fresno Service Center** Frederic F. Perdue

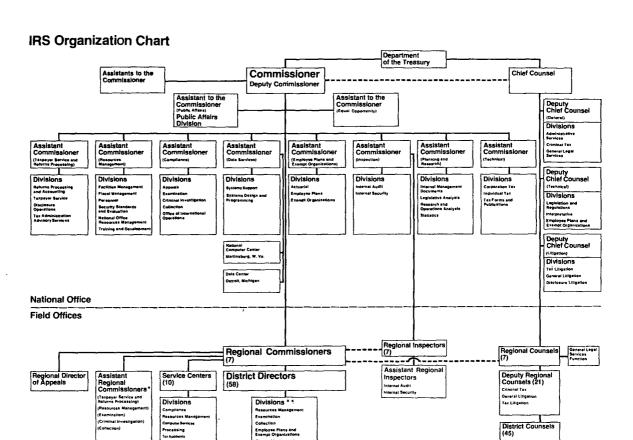
Director, Ogden Service Center Robert H. Terry

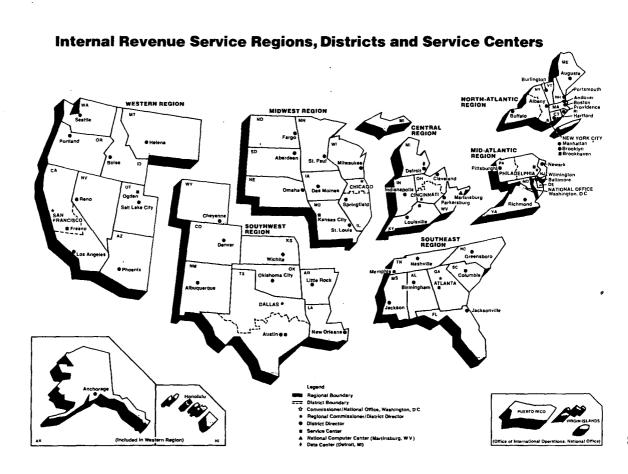
Regional Counsel

Emory L. Langdon

Regional Director of Appeals Ralph F. Albrecht

Regional Inspector Billy G. Morrison





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